

Registration Number 388876

Saothoir Na Nabhann Teoranta
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 30 September 2025

Saothoir Na Nabhann Teoranta
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Saothoir Na Nabhann Teoranta
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Directors and other information

Directors	Grainne Toomey Eddie Horgan Anthony O'Carroll Rena Blake Padraig Hanrahan Maurice O'Connor Patricia Gleeson
Secretary	Patricia Gleeson
Company number	388876
Accountants	Hannan & Culloty Accountants Church Road Ballybunion Co. Kerry
Business address	Ballybunion Community Centre Lartigue Road Ballybunion Co Kerry
Bankers	Bank of Ireland The Square Listowel Co Kerry

Saothoir Na Nabhann Teoranta
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Directors' report
for the year ended 30 September 2025

The directors present their report and the unaudited accounts for the year ended 30 September 2025.

Principal activity and business review

The principal activity of the company continued to be that of providing employment and to improve facilities, enhance the appearance of Ballybunion and promote the area as a tourist attraction thereby creating employment and improve the quality of life in the area. It is to provide workers to support and facilitate voluntary groups and organisations keep their facilities maintained and open so as to cater to the youth, senior citizens and all groups within the community. It is to recruit participants locally with a view to returning them to full time employment by providing training, giving them new skills and making them more employable in the future.

Results and dividends

The results for the year are set out on page 6.

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

Books of Account

The measures taken by the directors to ensure compliance with the requirements of the Companies Act, 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

This report was approved by the Board on and signed on its behalf by

Grainne Toomey

Grainne Toomey

Director

Patricia Gleeson

Patricia Gleeson

Director

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Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages to 9 :

- 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 Hannan & Culloty Accountants , , all the company's accounting records and provided all the information, books or documents necessary for all 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 year ended 30th September 2025.

On behalf of the board

Grainne Toomey
Grainne Toomey
Director

Patricia Gleeson
Patricia Gleeson
Director

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Accountants' report on the unaudited financial statements to the directors of
Saothoir Na Nabhann Teoranta

We have compiled the financial statements for the year ended 30 September 2025 set out on pages to 9.

Respective responsibilities of directors and accountants

As described on page 3 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 32, Companies (Amendment) (No 2) Act, 1999.

It is our responsibility to compile the financial statements of Saothoir Na Nabhann Teoranta from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Hannan and Culloty
Hannan & Culloty Accountants
Church Road
Ballybunion
Co. Kerry

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Income and Expenditure Account
for the year ended 30 September 2025

	Notes	Continuing operations	
		€	€
Income		401,846	455,306
Expenditure		(401,846)	(455,306)
Surplus on ordinary activities before taxation		-	-
Tax on surplus on ordinary activities		-	-
Retained surplus for the year		- <u> </u>	- <u> </u>

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

On behalf of the board

Grainne Toomey
Grainne Toomey
Director

Patricia Gleeson
Patricia Gleeson
Director

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Balance sheet
as at 30 September 2025

	Notes	€	€	€	€
Current assets					
Debtors	4	(11,589)		15,458	
Cash at bank and in hand		11,589		-	
		-----		-----	
		-		15,458	
Creditors: amounts falling due within one year					
	5	-		(15,458)	
		-----	-----	-----	-----
Reserves					
			=====		=====
			=====		=====

(a) the company is availing itself of the exemption provided for by Chapter 15 of part six of the Companies Act 2014;

(b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company;

(d) they acknowledge the company's financial obligations under Companies Act 2014, to keep adequate accounting records and to 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 and loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relation to Financial Statements so far as they are applicable to the company.

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standards for Small Entities.

Grainne Toomey
Grainne Toomey
Director

Patricia Gleeson
Patricia Gleeson
Director

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Cash flow statement
for the year ended 30 September 2025

	Notes	2025 €	2024 €
Reconciliation of operating profit to net cash inflow from operating activities			
Decrease in debtors		<u>27,047</u>	<u>528</u>
Cash flow statement			
Increase in cash in the year		<u>27,047</u>	<u>528</u>
Reconciliation of net cash flow to movement in net funds (Note)			
Increase in cash in the year		27,047	528
Net cash inflow from issue of shares classed as financial liabilities		-	-
Net debt at 1 October 2024		<u>(15,458)</u>	<u>(15,986)</u>
Net funds at 30 September 2025		<u>11,589</u>	<u>(15,458)</u>

Saothoir Na Nabhann Teoranta
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Notes to the financial statements
for the year ended 30 September 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

2. Employees

Employment costs	2025	
	€	€
Wages and salaries	380,972	435,028
	<u>380,972</u>	<u>435,028</u>

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Debtors	2025	
	€	€
Trade debtors	(11,589)	15,458
	<u>(11,589)</u>	<u>15,458</u>

5. Creditors: amounts falling due within one year	2025	
	€	€
<i>Loans & other borrowings</i>		
Bank overdraft	-	15,458
	<u>-</u>	<u>15,458</u>

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Notes to the financial statements
for the year ended 30 September 2025

..... continued

2025

2024

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The following pages do not form part of the statutory accounts.

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Detailed income and expenditure account
for the year ended 30 September 2025

	€	€	€	€
Income				
Income	401,846		455,306	
		401,846		455,306
Expenditure				
Wages and salaries	380,972		435,028	
Staff training	5,431		3,012	
Materials	15,443		17,266	
		<u>401,846</u>		<u>455,306</u>
Surplus for the year		<u>-</u>		<u>-</u>