

Conary Community Hall Company Limited by Guarantee
Directors' Report and Unaudited Financial Statements
for the financial period from 30 August 2024 (date of incorporation) to 30 June
2025

Liz Hayden Accounting
Nirvana
Roscath
Glenealy
Co Wicklow

Company Number: 770869

Conary Community Hall Company Limited by Guarantee
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Conary Community Hall Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Kevin Twomey (Appointed 30 August 2024) Michelle Byrne (Appointed 30 August 2024) Caroline Fox (Appointed 30 August 2024)
Company Secretary	Caroline Fox (Appointed 30 August 2024)
Company Number	770869
Registered Office and Business Address	Kilmacoo Avoca Arklow Wicklow Y14 F380
Accountants	Liz Hayden Accounting Nirvana Roscath Glenealy Co Wicklow
Bankers	Bank of Ireland 1 Main Street Arklow Co Wicklow Republic of Ireland

Conary Community Hall Company Limited by Guarantee

DIRECTORS' REPORT

for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

The directors present their report and the unaudited financial statements for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025.

Principal Activity and Review of the Business

The organisation is a company limited by guarantee. The Company does not have a share capital and consequently the liability of the members is limited.

The Company was established under a Memorandum of Association which set out the objects and powers of the Company and is governed under its Articles of Association and managed by the Board of Directors.

The Company is in the process of seeking its charitable status.

Its objects and principal activities are to operate a community centre for the benefit of the residents of Conary, which will provide facilities for training courses, cultural activities, recreational activities for the residents and meeting rooms for local organisations.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial period from 30 August 2024 (date of incorporation) to 30 June 2025.

Financial Results

The surplus for the financial period amounted to €11,360.

At the end of the financial period, the company has assets of €11,360 and liabilities of €0. The net assets of the company are €11,360.

Directors and Secretary

The directors who served throughout the financial period, except as noted, were as follows:

Kevin Twomey (Appointed 30 August 2024)

Michelle Byrne (Appointed 30 August 2024)

Caroline Fox (Appointed 30 August 2024)

The secretary who served throughout the financial period was Caroline Fox.

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities.

Post Statement of Financial Position Events

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

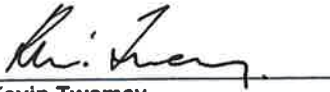
Conary Community Hall Company Limited by Guarantee
DIRECTORS' REPORT

for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

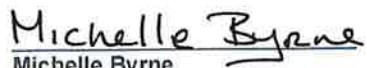
Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Kilmacoo, Avoca, Arklow, Wicklow Y14 F380.

Signed on behalf of the board



Kevin Twomey
Director



Michelle Byrne
Director



Caroline Fox
Director

28 July 2025

Conary Community Hall Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period from 30 August 2024 (date of incorporation) to 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 period. 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 period end date and of the surplus or deficit of the company for the financial period 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.

Signed on behalf of the board



Kevin Twomey
Director



Michelle Byrne
Director



Caroline Fox
Director

28 July 2025

Conary Community Hall Company Limited by Guarantee

ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Conary Community Hall Company Limited by Guarantee for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

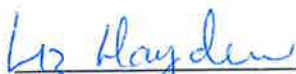
In accordance with my engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the financial statements of the company for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025 as set out on pages 8 to 13 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes from the company's accounting records and from information and explanations you have given to me.

This report is made solely to the Board of Directors of Conary Community Hall Company Limited by Guarantee, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for my work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants my work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement I have complied with the ethical guidance laid down by the institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the period ended 30 June 2025 your duty to ensure that Conary Community Hall Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Conary Community Hall Company Limited by Guarantee. You consider that Conary Community Hall Company Limited by Guarantee is exempt from the statutory audit requirement for the financial period.

I have not been instructed to carry out an audit or a review of the financial statements of Conary Community Hall Company Limited by Guarantee. For this reason, I have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



LIZ HAYDEN ACCOUNTING

Nirvana
Roscath
Glenealy
Co Wicklow

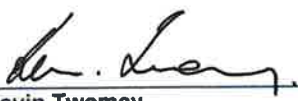
28 July 2025

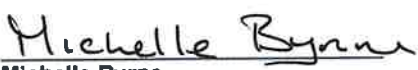
Conary Community Hall Company Limited by Guarantee
INCOME STATEMENT

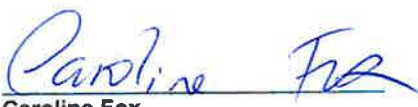
for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

	Notes	Jun 25 €
Income		12,457
Expenditure		(1,097)
Surplus before tax		11,360
Tax on surplus	7	-
Surplus for the financial period		11,360
Total comprehensive income		11,360

Approved by the board on 28 July 2025 and signed on its behalf by:


Kevin Twomey
Director


Michelle Byrne
Director


Caroline Fox
Director

Conary Community Hall Company Limited by Guarantee
STATEMENT OF FINANCIAL POSITION
as at 30 June 2025

Notes	Jun 25 €
Current Assets	
Cash and cash equivalents	11,360
Net Current Assets	<u>11,360</u>
Total Assets less Current Liabilities	<u><u>11,360</u></u>
Reserves	
Retained surplus	<u>11,360</u>
Equity attributable to owners of the company	<u><u>11,360</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of Conary Community Hall Company Limited by Guarantee, 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 period and of its profit or loss for such a financial period 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.

Approved by the board on 28 July 2025 and signed on its behalf by:


Kevin Twomey
Director


Michelle Byrne
Director


Caroline Fox
Director

Conary Community Hall Company Limited by Guarantee
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Retained surplus	Total
	€	€
Surplus for the financial period	11,360	11,360
At 30 June 2025	11,360	11,360

Conary Community Hall Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

	Notes	Jun 25 €
Cash flows from operating activities		
Surplus for the financial period		11,360
		<hr/>
Cash generated from operations		11,360
		<hr/>
Cash and cash equivalents at end of financial period	8	<u>11,360</u>

Conary Community Hall Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

1. General Information

Conary Community Hall Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 770869. The registered office of the company is Kilmacoo, Avoca, Arklow, Wicklow Y14 F380 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 period 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

3. Period of financial statements

The financial statements are for the 10 month 1 day period from 30 August 2024 (date of incorporation) to 30 June 2025.

Conary Community Hall Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from 30 August 2024 (date of incorporation) to 30 June 2025

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Aug 24 - 0).

7. Tax on surplus

Jun 25
€

Analysis of charge in the financial period

Current tax:

Corporation tax

-

No charge to tax arises due to tax losses incurred.

8. Cash and cash equivalents

Jun 25
€

Cash and bank balances

11,360

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 period 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. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 July 2025.