

Company Number: 463648

Robertstown Community Amenities Association CLG

Abridged Financial Statements

for the financial year ended 31 December 2024

Robertstown Community Amenities Association CLG

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Robertstown Community Amenities Association CLG

DIRECTORS AND OTHER INFORMATION

Directors	Shane Whyte Patrick Moran (Resigned 22 September 2025) Roseanne McCallig Peter Dunne Peter Hogarty Steven Keane Aidan Farrelly Daragh Fitzpatrick Tara Moran Niall Kelly Nicola Hogarty
Company Secretary	Roseanne McCallig
Company Number	463648
Charity Number	20071660
Registered Office and Business Address	19 Lowtown Manor Robertstown Co. Kildare
Auditors	John P. Greely & Company Chartered Accountants and Statutory Audit Firm Mill House Millbrook Naas Co. Kildare
Bankers	Croi Laighean Credit Union Ltd O'Connell Square Edenderry Co. Offaly
Solicitors	OMD Abbey Moat House, Abbey Street Naas Co. Kildare

Robertstown Community Amenities Association CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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 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

Tara Moran
Director

23 February 2026

Roseanne McCallig
Director

23 February 2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF ROBERTSTOWN COMMUNITY AMENITIES ASSOCIATION 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 Robertstown Community Amenities Association 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 31 December 2024 on pages 8 to 12 which the directors of Robertstown Community Amenities Association 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 23 February 2026 we reported to the members on the company's financial statements for the financial year ended 31 December 2024 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Robertstown Community Amenities Association CLG ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet 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, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its deficit 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", applying Section 1A of that Standard; 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 ROBERTSTOWN COMMUNITY AMENITIES ASSOCIATION 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 4, 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 ROBERTSTOWN COMMUNITY AMENITIES ASSOCIATION 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.

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 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."

Charles Carri

for and on behalf of

JOHN P. GREELY & COMPANY

Chartered Accountants and Statutory Audit Firm

Mill House

Millbrook

Naas

Co. Kildare

23 February 2026

Robertstown Community Amenities Association CLG

BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 € as restated
Fixed Assets			
Tangible assets	7	<u>138,572</u>	<u>84,966</u>
Current Assets			
Debtors	8	-	41,051
Cash and cash equivalents		<u>41,879</u>	<u>35,742</u>
		<u>41,879</u>	<u>76,793</u>
Creditors: amounts falling due within one year	9	<u>(188,358)</u>	<u>(160,659)</u>
Net Current Liabilities		<u>(146,479)</u>	<u>(83,866)</u>
Total Assets less Current Liabilities		<u>(7,907)</u>	<u>1,100</u>
Reserves			
Income and expenditure account		<u>(7,907)</u>	<u>1,100</u>
Equity attributable to owners of the company		<u>(7,907)</u>	<u>1,100</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 Robertstown Community Amenities Association 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 23 February 2026 and signed on its behalf by:

Tara Moran
Director

Roseanne McCallig
Director

Robertstown Community Amenities Association CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

Robertstown Community Amenities Association CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is 19 Lowtown Manor, Robertstown, Co. Kildare which is also the principal place of business of the company. The principal activity of the company is the promotion of the community in Robertstown and restoration of a community barge. 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 year ended 31 December 2024 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 credited to the Income & Expenditure Account when it is received.

Government grants

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

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:

Land and buildings	-	No depreciation
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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 and deferred taxation

The company is not registered for tax purposes. The company was granted charitable status by Revenue under the charity number CHY 18597.

Robertstown Community Amenities Association CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

3. Going concern

The financial statements have been prepared on the going concern basis which assumes continued operational existence for the foreseeable future.

At 31 December 2024 the company had cumulative deficits and net liabilities of €7,907. The company's ability to continue as a going concern is dependent on continued support of Kildare Co. Co. Funding is on-going and on the basis that the company complies with the pre-conditions contained in the Grant Agreement. However, if these conditions are not met it may indicate the existence of a material uncertainty which may cast doubt about the company's ability to continue as a going concern in its current form.

The directors consider the going concern basis to be 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 assist with the preparation of the financial statements.

5. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2023 - 0).

6. Comparatives

Comparatives have been restated to reflect a change to the funding received and expenditure incurred, with respect to capital grants.

7. Tangible assets

	Land and buildings	Total
	€	€
Cost		
At 1 January 2024	84,966	84,966
Additions	53,606	53,606
	<u>138,572</u>	<u>138,572</u>
At 31 December 2024	138,572	138,572
	<u>-</u>	<u>-</u>
Depreciation		
At 1 January 2024	-	-
	<u>-</u>	<u>-</u>
At 31 December 2024	-	-
	<u>-</u>	<u>-</u>
Net book value		
At 31 December 2024	<u>138,572</u>	<u>138,572</u>
At 31 December 2023	<u>84,966</u>	<u>84,966</u>

8. Debtors

	2024	2023
	€	€
Trade debtors	-	41,051
	<u>-</u>	<u>41,051</u>

9. Creditors

	2024	2023
	€	€
Accruals	4,834	61,836
Deferred Income	183,524	98,823
	<u>188,358</u>	<u>160,659</u>

Robertstown Community Amenities Association CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

10. State Funding

Name of Grantor	Kildare Co. Co.
Grant Programme	Town and Village Renewal Scheme
Purpose of the Grant	Completion of playground, car park and associated works on the eco-park
Total Fund	Ongoing funds
Grant included in Income	€0
Grant due at financial year end	Ongoing funds
Grant received in the financial year	€84,702
Capital Grant	Yes
Employees	No employees
Restriction on use	Grant is solely for the eco-park project
Tax Clearance	Yes, compliant with Circular 44/2006
Compliant with Relevant Circulars	Yes, compliant with Circular 13/2014
Name of Grantor	Kildare Co. Co
Grant Programme	Festival Grant Scheme
Purpose of the Grant	To promote community events
Total Fund	€500
Grant included in Income	€500
Grant due at financial year end	€0
Grant received in the financial year	€500
Capital Grant	No
Employees	No employees
Restriction on use	Specific to application
Tax Clearance	Yes, compliant with Circular 44/2006
Compliant with Relevant Circulars	Yes, compliant with Circular 13/2014

11. Status

The liability of the members is limited.

Robertstown Community Amenities Association CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

12. Income Statement

	2024	2023
	€	€
At 1 January 2024	1,100	5,962
Deficit for the financial year	(9,007)	(4,862)
At 31 December 2024	(7,907)	1,100

13. Capital commitments

The company is engaged in a capital project to develop a skate park, car park and related amenities which commenced in 2023 and will continue for a number of years. During 2025, the company received capital funding of €881,821 from various sources.

14. Post-Balance Sheet Events

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

15. Approval of financial statements

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