

**Registration number 487079**

**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta**

**(A Company Limited by Guarantee and not having a Share Capital)**

**Abridged accounts**

**for the year ended 31st July 2025**

**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta**  
**(A Company Limited by Guarantee and not having a Share Capital)**

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**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta  
(A Company Limited by Guarantee and not having a Share Capital)**

**Directors and other information**

Directors	Kevin Kelly Billy Walsh Ronan O'Connor	
Secretary	Kevin Kelly	
Company number	487079	
Registered office	Silverstrand Barna Co. Galway	
Accountants	Coll & Co Chartered accountant & taxation advisors Pier Road Barna Co. Galway	
Bankers	Bank of Ireland Salthill Galway	
Member details	Kevin Kelly Kevin Kelly Declan Farrell	(Chairperson) (Secretary) (Treasurer)

Charity number 20157692

**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta  
(A Company Limited by Guarantee and not having a Share Capital)**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors of the company**

The original report was approved by the board on 9 March 2026 and signed on its behalf by Kevin Kelly and Ronan O'Connor.

**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta**  
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**Statement of directors responsibilities and declaration on 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year 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. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that 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 4 to 7 :

- 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 Coll & Co, all the company's accounting records and provided all the information, books or 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 year ended 31st July 2025.

On behalf of the board

**Kevin Kelly**  
**Director**

**Ronan O'Connor**  
**Director**

**Date: 9th March 2026**

**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Abridged balance sheet**  
**as at 31 July 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		112,978		112,599
<b>Current assets</b>					
Cash at bank and in hand		44,249		44,063	
		44,249		44,063	
<b>Creditors: amounts falling due within one year</b>		(1,096)		(1,066)	
<b>Net current assets</b>			43,153		42,997
<b>Total assets less current liabilities</b>			156,131		155,596
<b>Net assets</b>			156,131		155,596
<b>Reserves</b>					
Revenue reserves account			156,131		155,596
<b>Members' funds</b>			156,131		155,596

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 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 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 or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

**The notes on pages 6 to 7 form an integral part of these financial statements.**

**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta  
(A Company Limited by Guarantee and not having a Share Capital)**

The abridged accounts were approved by the Board on 9 March 2026 and signed on its behalf by

.....  
**Kevin Kelly**  
**Director**

.....  
**Ronan O'Connor**  
**Director**



**Ionad Oige Bhearna/Na Bhforbacha Cuideachta Faoi Theorainn Rathaiochta**  
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**Notes to the abridged financial statements**  
**for the year ended 31 July 2025**

..... continued

**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 August 2024	116,531	116,531
Additions	509	509
	<hr/>	<hr/>
At 31 July 2025	117,040	117,040
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 August 2024	3,932	3,932
Charge for year	130	130
	<hr/>	<hr/>
At 31 July 2025	4,062	4,062
	<hr/>	<hr/>
<b>Net book values</b>		
At 31 July 2025	<u>112,978</u>	<u>112,978</u>
<b>Cost</b>		
At 31 July 2024	<u>116,531</u>	<u>116,531</u>
<b>Depreciation</b>		
At 1 August 2023	3,662	3,662
Charge for year	270	270
	<hr/>	<hr/>
At 31 July 2024	3,932	3,932
	<hr/>	<hr/>
<b>Net book values</b>		
At 31 July 2024	<u>112,599</u>	<u>112,599</u>

**4. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**5. Approval of financial statements**

The board of directors approved these financial statements for issue on 9 March 2026.