

**Registration number 406755**

**Tulla Courthouse and Community Development Limited**  
*(A company limited by guarantee not having a share capital)*

**Abridged accounts**

**for the year ended 31 August 2025**

**Tulla Courthouse and Community Development Limited**  
*Limited by Guarantee*

**Company information**

<b>Directors</b>	Ms. Morna Toibin, Tulla, Co. Clare. Ms. Joan McNamara, Tulla, Co. Clare. Mr. Brian Torpey, Tulla, Co. Clare.
<b>Secretary</b>	Ms. Siobhan Mulcahy, Tulla, Co. Clare.
<b>Company number</b>	406755
<b>Registered office</b>	Main Street, Tulla, Co. Clare.
<b>Accountants</b>	Gaffney, Murphy & Co. Statutory Auditors & Accountants Lahinch Road Ennis Co. Clare
<b>Business address</b>	Main Street, Tulla, Co. Clare.
<b>Bankers</b>	Bank of Ireland, Scariff, Co. Clare.  St. Francis Credit Union, The Courthouse, Main Street, Tulla, Co. Clare.

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**Contents**

**(Annexed to the 2026 Annual Return)**

	<b>Page</b>
Extract from the Directors' report	<b>1</b>
Statement of Directors' Responsibilities	<b>2</b>
Abridged balance sheet	<b>3 - 4</b>
Notes to the abridged financial statements	<b>5</b>

**Tulla Courthouse and Community Development Limited**

**Extract from the Directors' report  
for the year ended 31 August 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

**Directors & Secretary's interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
Ms. Morna Toibin	-	-
Ms. Joan McNamara	-	-
Mr. Brian Torpey	-	-

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**Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and of the profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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
- 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
- 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the directors report comply with the Companies Act 2014 and enable the financial statements to be 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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 3 to 5 :

- 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 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 Gaffney, Murphy & Co. , Registered Auditors & Accountants , all the company's accounting records and provided all the information 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 31st August 2025.

On behalf of the board

**Brian Torpey**

**Siobhan Mulcahy**

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**Director**

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**Secretary**

**Date: 2 April 2026**

**Date: 2 April 2026**

**Tulla Courthouse and Community Development Limited**  
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**Abridged balance sheet**  
**as at 31 August 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets			22,308		2,563
<b>Current assets</b>					
Debtors					
falling due within one year		-		-	
Cash at bank and in hand		41,066		43,393	
		41,066		43,393	
<b>Creditors: amounts falling due within one year</b>		(1,440)		(720)	
<b>Net current liabilities</b>			39,626		42,673
<b>Total assets less current liabilities and charges</b>			61,934		45,236
			(6,032)		-
<b>Net Assets</b>			55,902		45,236
<b>Reserves</b>					
Profit and loss account			55,902		45,236
			55,902		45,236

We, as Directors of Tulla Courthouse and Community Development Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359, as appropriate, is complied with,

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

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year and of its profit or loss for such a year, and

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

**The notes on page 5 form an integral part of these financial statements.**

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(e) 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 financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Brian Torpey**

**Siobhan Mulcahy**

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**Director**

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**Secretary**

**Date: 2 April 2026**

**Date: 2 April 2026**

**The notes on page 5 form an integral part of these financial statements.**

**Tulla Courthouse and Community Development Limited**

**Notes to the abridged financial statements  
for the year ended 31 August 2025**

**1. Accounting policies**

The significant accounting policies adopted by the Company are as follows:

**1.1. Basis of Preparation**

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

**1.2. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer Equipment	-	20% straight line
Fixtures & fittings	-	15% straight line

**2. Approval of financial statements**

The financial statements were approved by the Board on 2 April 2026 and signed on its behalf by

**Brian Torpey**

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**Director**

**Siobhan Mulcahy**

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**Secretary**