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**AVOCA HOCKEY CLUB CLG**  
(A company limited by guarantee)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**AVOCA HOCKEY CLUB CLG**  
**(A company limited by guarantee)**

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**COMPANY INFORMATION**

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<b>Directors</b>	Dennis O'Connor Ben Geoghegan Andrew Sarratt (appointed 13 May 2024) Sheena Horgan (resigned 13 May 2024) Celine Furey Paul Cronin (resigned 28 April 2025) Bernadette Keogh (resigned 10 May 2024) Mary McKenna Jonathan Cole Michael Heskin John Dunne-Fleming (appointed 19 August 2024, resigned 12 December 2024) Simon Collins (appointed 28 April 2025)
<b>Company secretary</b>	Jonathan Cole
<b>Registered number</b>	545953
<b>Registered office</b>	86 Avoca Park Blackrock Dublin
<b>Trading Address</b>	Newpark School Newtown Park Avenue Blackrock Dublin
<b>Independent auditors</b>	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm Anfield House Dublin Road Portlaoise Co. Laois
<b>Bankers</b>	AIB 40/41 Westmoreland St. Dublin 2
<b>Solicitors</b>	Mayson Hayes Curran South Bank House Barrow Street Dublin 4

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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The directors present their annual report and the audited financial statements for the year ended 30 April 2025.

**Principal activities**

The principal activity of the Company is the running and management of a hockey club known as 'Avoca Hockey Club'.

**Review of business and future developments**

The directors are conscious of the changing funding environment and continue to actively manage the future sustainability of Avoca Hockey Club. The directors have reviewed the cost base of the organisation in order to facilitate any future changes that may be required. The directors are committed to making the necessary changes to ensure the long term sustainability of the club.

**Results and dividends**

The surplus for the year, after taxation, amounted to €5,284 (2024 - €3,205).

**Directors**

The directors who served during the year were:

Dennis O'Connor  
Ben Geoghegan  
Andrew Sarratt (appointed 13 May 2024)  
Sheena Horgan (resigned 13 May 2024)  
Celine Furey  
Paul Cronin (resigned 28 April 2025)  
Bernadette Keogh (resigned 10 May 2024)  
Mary McKenna  
Jonathan Cole  
Michael Heskin  
Simon Collins (appointed 28 April 2025)

**Principal risks and uncertainties**

The directors are aware of the risks associated with operating activities of Avoca Hockey Club and have ultimate responsibility for managing those. The principal risks and uncertainties faced by the Company are in the following categories:

**Economic & political risk**

The Company is impacted by the general economic climate in the Republic of Ireland which might create challenges around membership and other income. Further challenges may arise around recruiting, retaining the right people and maintaining good governance practices. Directors continue to regularly analyse indirectly heightened risks or perhaps opportunities arising from the changed circumstances.

**Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Company aims to mitigate liquidity risk by ensuring that sufficient resources are available either from cash balances or cash flows to ensure all obligations can be met when they fall due. To achieve this, cash flows are closely monitored to ensure prompt collection of membership subscriptions.

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**AVOCA HOCKEY CLUB CLG**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at the Company's registered office at 86 Avoca Park, Blackrock, Dublin.

**Going concern**

For the financial year ended 30 April 2025, the Company has reported a surplus of €5,284 (2024: €3,205) and as at 30 April 2025 had accumulated net assets of €8,155 (2024: €2,871).

Based on performance in 2025 to date, forecasted cashflows and the sufficiency of reserves, the Board believes that there were no material uncertainties that call into doubt the ability of Avoca Hockey Club to continue in operation. Therefore, the financial statements have been prepared on a going concern basis.

**Statement on relevant audit information**

each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**Post balance sheet events**

There have been no significant events affecting the Company since the year end.

**Auditors**

The auditors, Woods, Delaney and Partners Limited, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

**Celine Furey**  
Director

Date: 15 December 2025

**Andrew Sarratt**  
Director

Date: 15 December 2025

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**DIRECTORS' RESPONSIBILITIES STATEMENT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 profit or loss 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 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.

On behalf of the board

**Celine Furey**  
Director

Date: 15 December 2025

**Andrew Sarratt**  
Director

Date: 15 December 2025

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AVOCA HOCKEY CLUB CLG**

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**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of Avoca Hockey Club CLG (the 'Company') for the year ended 30 April 2025, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the notes to the financial statements, including a 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 30 April 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 further described in the Auditors' 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 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.

**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 Auditors' 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.

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**AVOCA HOCKEY CLUB CLG**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AVOCA HOCKEY CLUB CLG (CONTINUED)**

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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 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.

**Opinion 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 and restrictions on use**

**Responsibilities of directors**

As explained more fully in the Directors' responsibilities statement on page 3, 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 the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AVOCA HOCKEY CLUB CLG (CONTINUED)**

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**Auditors' 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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditors' report.

**The purpose of our audit work and to whom we owe our responsibilities**

This 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 Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume 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.

Noel Delaney FCA  
for and on behalf of  
**Woods, Delaney and Partners Limited**  
Chartered Accountants and Statutory Audit Firm  
Annefield House  
Dublin Road  
Portlaoise  
Co. Laois

15 December 2025

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**AVOCA HOCKEY CLUB CLG**  
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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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	Note	2025 €	2024 €
Income		403,122	379,103
Expenditure		(392,099)	(370,499)
<b>Operating surplus</b>		<u>11,023</u>	<u>8,604</u>
Interest payable and similar charges	6	(5,739)	(5,399)
<b>Surplus for the financial year</b>		<u><u>5,284</u></u>	<u><u>3,205</u></u>

There were no recognised gains and losses for 2025 or 2024 other than those included in the statement of comprehensive income.

All amounts relate to continuing operations.

The notes on pages 10 to 18 form part of these financial statements.

**AVOCA HOCKEY CLUB CLG**  
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**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	8	224,079	216,261
		<u>224,079</u>	<u>216,261</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	9	42,638	8,409
Cash at bank and in hand	10	48,388	193,791
		<u>91,026</u>	<u>202,200</u>
Creditors: amounts falling due within one year	11	(113,330)	(211,287)
<b>Net current liabilities</b>		<u>(22,304)</u>	<u>(9,087)</u>
<b>Total assets less current liabilities</b>		<u>201,775</u>	<u>207,174</u>
Creditors: amounts falling due after more than one year	12	(193,620)	(204,303)
<b>Net assets</b>		<u>8,155</u>	<u>2,871</u>
<b>Capital and reserves</b>			
Profit and loss account	15	8,155	2,871
<b>Shareholders' funds</b>		<u>8,155</u>	<u>2,871</u>

The financial statements were approved and authorised for issue by the board:

**Celine Furey**  
Director

**Andrew Sarratt**  
Director

Date: 15 December 2025

Date: 15 December 2025

The notes on pages 10 to 18 form part of these financial statements.

**AVOCA HOCKEY CLUB CLG**  
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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 APRIL 2025**

	Profit and loss account	Total equity
	€	€
At 1 May 2024	2,871	2,871
<b>Comprehensive income for the year</b>		
Surplus for the year	5,284	5,284
<b>At 30 April 2025</b>	<u>8,155</u>	<u>8,155</u>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 APRIL 2024**

	Profit and loss account	Total equity
	€	€
At 1 May 2023	(334)	(334)
<b>Comprehensive income for the year</b>		
Surplus for the year	3,205	3,205
<b>At 30 April 2024</b>	<u>2,871</u>	<u>2,871</u>

The notes on pages 10 to 18 form part of these financial statements.

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**AVOCA HOCKEY CLUB CLG**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**1. General information**

The Company is a private company limited by guarantee registered in Ireland under company number 545953. The Company's registered office address is 86 Avoca Park, Blackrock, Dublin.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company qualifies as a small Company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with Section 280C of the Act and section 1A of FRS 102.

The financial statements are presented in Euro (€) which is the Company's functional currency under FRS 102, and all values are rounded to the nearest Euro except when otherwise stated.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**2.2 Going concern**

For the financial year ended 30 April 2025, the Company has reported a surplus of €5,284 (2024: €3,205) and as at 30 April 2025 had accumulated net assets of €8,155 (2024: €2,871).

Based on the performance in 2025 to date, forecasted cashflows and the sufficiency of reserves, the Board believes that there are no material uncertainties that call into doubt the ability of Avoca Hockey Club to continue in operation. Therefore, the financial statements have been prepared on a going concern basis.

**2.3 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

**2.4 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant, machinery and equipment	- 25%
Pitch licence	- 6.67%
Newpark pitch re-surface	- 10%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.6 Debtors**

Short-term debtors are measured at transaction price, less any impairment.

**2.7 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.8 Creditors**

Short-term creditors are measured at the transaction price.

**2.9 Financial instruments**

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Statement of financial position when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**2. Accounting policies (continued)**

**2.9 Financial instruments (continued)**

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

**Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

**Impairment of financial assets**

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

**Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**2. Accounting policies (continued)**

**2.9 Financial instruments (continued)**

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

**Other financial instruments**

Derivatives, including forward exchange contracts, futures contracts and interest rate swaps, are not classified as basic financial instruments. These are initially recognised at fair value on the date the derivative contract is entered into, with costs being charged to the profit or loss. They are subsequently measured at fair value with changes in the profit or loss.

Debt instruments that do not meet the conditions as set out in FRS 102 paragraph 11.9 are subsequently measured at fair value through the profit or loss. This recognition and measurement would also apply to financial instruments where the performance is evaluated on a fair value basis as with a documented risk management or investment strategy.

**Derecognition of financial instruments**

**Derecognition of financial assets**

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

**Critical accounting estimates and assumptions**

**Depreciation**

The Company provides for depreciation on its Plant, machinery and equipment, Pitch licence and Newpark pitch re-surface. Tangible assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of tangible assets, less their estimated residual values, over their expected useful lives. The directors review on an ongoing basis the change to depreciation to ensure it is consistent with the expected residual value applicable to different categories.

**4. Employees**

Staff costs were as follows:

	<b>2025</b>	<i>2024</i>
	€	€
Wages and salaries	<b>40,146</b>	32,000
Social insurance costs	<b>3,736</b>	3,356
	<b>43,882</b>	35,356

The average monthly number of employees, including the directors, during the year was as follows:

	<b>2025</b>	<i>2024</i>
	No.	No.
Average number of employees	<b>2</b>	2

**Key management compensation**

Please refer to note 5 for details.

**5. Directors remuneration**

The directors are not remunerated for their services.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**6. Interest payable and similar expenses**

	<b>2025</b>	<i>2024</i>
	€	€
Interest payable to credit institutions	-	251
Other loan interest payable	<b>5,739</b>	5,148
	<b>5,739</b>	5,399
	<b>5,739</b>	5,399

**7. Taxation**

The Company is a listed sporting body who have been granted tax exemption under Section 235 of Taxes Consolidation act 1997. The Company is compliant with circular 44/2006 'Tax Clearance Procedures Grants, Subsidies and Similar Type Payments'.

**8. Tangible fixed assets**

	Plant, machinery and equipment €	Pitch licence €	Newpark pitch re-surface €	Total €
<b>Cost or valuation</b>				
At 1 May 2024	6,125	80,000	199,492	285,617
Additions	34,777	-	-	34,777
At 30 April 2025	40,902	80,000	199,492	320,394
<b>Depreciation</b>				
At 1 May 2024	5,263	52,456	11,637	69,356
Charge for the year on owned assets	1,679	5,331	19,949	26,959
At 30 April 2025	6,942	57,787	31,586	96,315
<b>Net book value</b>				
At 30 April 2025	33,960	22,213	167,906	224,079
<i>At 30 April 2024</i>	862	27,544	187,855	216,261

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Prepayments and other debtors	10,047	7,502
Accrued income	32,591	907
	<b>42,638</b>	<b>8,409</b>
	<b>42,638</b>	<b>8,409</b>

**10. Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	€	€
Cash at bank and in hand	48,388	193,791
	<b>48,388</b>	<b>193,791</b>
	<b>48,388</b>	<b>193,791</b>

**11. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Other loans	30,538	29,200
Taxation and social insurance	515	413
Other creditors	21,466	117,430
Accruals	30,115	51,228
Deferred income	22,702	13,016
Government grants received (Note 13)	7,994	-
	<b>113,330</b>	<b>211,287</b>
	<b>113,330</b>	<b>211,287</b>

**12. Creditors: Amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	€	€
Other loans	170,304	204,303
Government grants received (Note 13)	23,316	-
	<b>193,620</b>	<b>204,303</b>
	<b>193,620</b>	<b>204,303</b>

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**AVOCA HOCKEY CLUB CLG**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**13. Government grants**

During the year, Avoca Hockey Club CLG received a government grant from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. The purpose of this grant was to assist in funding the acquisition of capital assets. The total grant receivable amounts to €68,959, of which €31,976 (2024: €Nil) has been included in accrued income as at 30 April 2025. An amount of €666 (2024: €Nil) has been recognised as income during the year and as at the year end, €7,994 (2024: €Nil) of the grant is included within current liabilities and €23,316 (2024: €Nil) is included within non-current liabilities as deferred income. The deferred amounts will be released to income in future years in accordance with the Company's accounting policy on Government Grants.

Avoca Hockey Club CLG also received €27,026 (2024: €Nil) from Department of Tourism, Transport and Sport relating to non capital equipment.

**14. Loans**

Analysis of the maturity of loans is given below:

	2025 €	2024 €
<b>Amounts falling due within one year</b>		
Other loans	30,538	29,200
	<hr/>	<hr/>
<b>Amounts falling due 2-5 years</b>		
Other loans	76,000	88,338
	<hr/>	<hr/>
<b>Amounts falling due after more than 5 years</b>		
Other loans	94,304	115,965
	<hr/>	<hr/>
	<b>200,842</b>	<b>233,503</b>
	<hr/> <hr/>	<hr/> <hr/>

**15. Reserves**

**Profit and loss account**

Includes all current and prior period retained surpluses and deficits.

**16. Company status**

The Company was incorporated as a not for profit company, is limited by guarantee and does not have a share capital. Every member is liable for the debts and liabilities of the Company in the event of a winding up for such amount as may be required but not exceed €1.

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**AVOCA HOCKEY CLUB CLG**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**17. Approval of financial statements**

The board of directors approved these financial statements for issue on 15 December 2025