

Company Number: 125454

St. Michael's Lawn Tennis Club
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

St. Michael's Lawn Tennis Club
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St. Michael's Lawn Tennis Club
DIRECTORS AND OTHER INFORMATION

Directors	Marc Power John Lucey Anne Ryan
Company Secretary	Muiris Teahan
Company Number	125454
Registered Office and Business Address	Church Road Blackrock Cork Ireland
Accountants	O'Donovan Keyes & Barrett Limited Chartered Accountants Evergreen House Congress Road Cork

St. Michael's Lawn Tennis Club

BALANCE SHEET

as at 31 December 2025

	2025	2024
	€	€
Fixed Assets	173,285	163,602
Current assets	328,639	312,761
Prepayments and accrued income	4,651	4,492
Creditors: amounts falling due within one year	(4,179)	(1,220)
Net Current Assets	329,111	316,033
Total Assets less Current Liabilities	502,396	479,635
Accruals and deferred income	(11,055)	(18,314)
Net Assets	491,341	461,321
Reserves	491,341	461,321

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of St. Michael's Lawn Tennis Club, 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 year and of its profit or loss for such a financial year 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so 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 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 20 February 2026 and signed on its behalf by:

John Lucey
Director

Marc Power
Director

St. Michael's Lawn Tennis Club

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

St. Michael's Lawn Tennis Club is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 125454. The registered office of the company is Church Road, Blackrock, Cork, Ireland which is also the principal place of business of the company. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Income

Turnover comprises annual subscriptions, lighting and booking fees, coaching, competitions, sponsorship, fundraising etc.

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:

Site	-	Not Depreciated
Pavilion & Equipment	-	10% Straight Line
Courts	-	10% Straight Line
Equipment	-	25% Straight Line

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

The company is exempt from liability to Corporation tax under Section 235, Taxes Consolidation Act, 1997.

Government grants

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

3. Financial commitments and guarantees

Bank of Ireland holds the following as security:
Simple deposit of title
Equitable deposit held - Church Road, Blackrock, Cork

St. Michael's Lawn Tennis Club
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Appropriation of Profit and Loss Account	2025	2024
	€	€
Surplus brought forward	461,321	409,904
Surplus for the financial year	30,020	51,417
Surplus carried forward	491,341	461,321

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.