

Company Number: 566620

**The South County Dublin Hunt Company Limited By Guarantee**  
**Directors' Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# The South County Dublin Hunt Company Limited By Guarantee

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## The South County Dublin Hunt Company Limited By Guarantee DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Joan Brady Niall Byrne Helga Ryan Jamie Taaffe Eimear Byrne Cathal Giltrap Kieran Foley William Brew Mark Tracy Tina Foley Megan Giltrap (Appointed 29/05/2024) Ian Haughan (Appointed 29/05/2024) John Donovan (Appointed 29/05/2024) Orla O'Reilly (Appointed 29/05/2024) Barry Murphy (Appointed 29/05/2024) Brendan Osbourne (Appointed 29/05/2024) Richard Pender (Appointed 29/05/2024) Padraig Doyle (Appointed 29/05/2024) John Hanlon ( Resigned 29/05/2024) Nicholas O'Neill (Resigned 29/05/2024)
<b>Company Secretary</b>	Jackie McCann
<b>Company Number</b>	566620
<b>Registered Office and Business Address</b>	13 Upper Pembroke Street Dublin 2 D02 YW25 Ireland
<b>Accountants</b>	Tabularius Limited T/a Niall Byrne & Company Chartered Accountants 13 Upper Pembroke Street Dublin 2 D02 YW25 Ireland
<b>Bankers</b>	Allied Irish Banks 1/4 Lower Baggot Street Dublin 2 D02 X342 Ireland
<b>Solicitors</b>	Kennedys Solicitors Ulysses House 23/24 Foley Street Dublin 1 Dublin D01 W2T2 Ireland

# The South County Dublin Hunt Company Limited By Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 March 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2025.

### Principal Activity

The principal activity of the company is to carry on the activity of an equestrian hunt and all activities related or associated therewith.

The Company is limited by guarantee not having a share capital.

### Principal Risks and Uncertainties

The principal risks and uncertainties of the company is that an accident occurs during a hunt. Every effort is made to ensure that all lines are set up to reduce this risk, along with members being made aware of their individual responsibility.

### Financial Results

The surplus for the financial year after providing for depreciation amounted to €10,375 (2024 - €3,642).

At the end of the financial year, the company has assets of €164,737 (2024 - €154,344) and liabilities of €70 (2024 - €52). The net assets of the company have increased by €10,375.

This amount will be transferred to Members Funds

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Joan Brady  
Niall Byrne  
Helga Ryan  
Jamie Taaffe  
Eimear Byrne  
Cathal Giltrap  
Kieran Foley  
William Brew  
Mark Tracy  
Tina Foley  
Megan Giltrap (Appointed 29/05/2024)  
Ian Haughan (Appointed 29/05/2024)  
John Donovan (Appointed 29/05/2024)  
Orla O'Reilly (Appointed 29/05/2024)  
Barry Murphy (Appointed 29/05/2024)  
Brendan Osbourne (Appointed 29/05/2024)  
Richard Pender (Appointed 29/05/2024)  
Padraig Doyle (Appointed 29/05/2024)  
John Hanlon (Resigned 29/05/2024)  
Nicholas O'Neill (Resigned 29/05/2024)

The secretary who served throughout the financial year was Jackie McCann.

### Future Developments

The company plans to continue its present activities.

### Post Balance Sheet Events

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

# The South County Dublin Hunt Company Limited By Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 March 2025

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate accounting systems. The accounting records are located at the company's office at 13 Upper Pembroke Street, Dublin 2, D02 YW25.

### Signed on behalf of the board



Kieran Foley  
Director and Chairman

Date: 21/05/2025



Cathal Giltrap  
Director and Treasurer

Date: 21/05/2025

# The South County Dublin Hunt Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

## General responsibilities

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 the 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. 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 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes:

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 Tabularius Limited T/a Niall Byrne & Company, (Certified Public Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 31 March 2025.

Signed on behalf of the board



Kieran Foley  
Director and Chairman

Date: 21/05/2025



Cathal Giltrap  
Director and Treasurer

Date: 21/05/2025

**The South County Dublin Hunt Company Limited By Guarantee  
TABULARIUS LIMITED CERTIFIED PUBLIC ACCOUNTANTS' REPORT  
to the Board of Directors on the Compilation of the unaudited financial  
statements of The South County Dublin Hunt Company Limited By Guarantee  
for the financial year ended 31 March 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 March 2025 as set on pages 8 to **Error! Bookmark not defined.** which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of The South County Dublin Hunt Company Limited By Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance issued by the Institute of Certified Public Accountants in Ireland contained in M14 (Revised) "Compiling and reporting on financial statements of entities not subject to audit" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, from the accounting records and information and explanations supplied to us by the Directors' and in compliance with the relevant ethical guidance of the Institute.

You have acknowledged on the balance sheet for the year ended 31 March 2025 your duty to ensure that The South County Dublin Hunt Company Limited By Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of The South County Dublin Hunt Company Limited By Guarantee. You consider that The South County Dublin Hunt Company Limited By Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of The South County Dublin Hunt Company Limited By Guarantee. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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**Mark Gargan**  
for and on behalf of  
**TABULARIUS LIMITED T/A NIALL BYRNE & COMPANY**  
Chartered Accountants  
13 Upper Pembroke Street  
Dublin 2  
D02 YW25  
Ireland

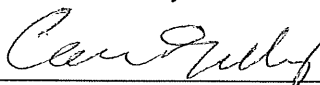
Date: 21/05/2025

**The South County Dublin Hunt Company Limited By Guarantee**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 March 2025

	Notes	2025 €	2024 €
Income		102,313	109,428
Expenditure		(91,938)	(105,807)
Surplus before interest		<u>10,375</u>	<u>3,621</u>
Interest receivable and similar income		-	21
Surplus for the financial year		<u>10,375</u>	<u>3,642</u>
Total comprehensive income		<u><u>10,375</u></u>	<u><u>3,642</u></u>

Approved by the board on 21/05/2025 and signed on its behalf by:

  
\_\_\_\_\_  
Kieran Foley  
Director and Chairman

  
\_\_\_\_\_  
Cathal Giltrap  
Director and Treasurer

# The South County Dublin Hunt Company Limited By Guarantee

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	1,270	1,270
<b>Current Assets</b>			
Stocks	7	59	574
Debtors	8	6,544	590
Cash and cash equivalents		156,864	151,910
		<b>163,467</b>	<b>153,074</b>
<b>Creditors: amounts falling due within one year</b>	9	<b>(70)</b>	<b>(52)</b>
<b>Net Current Assets</b>		<b>163,397</b>	<b>153,022</b>
<b>Total Assets less Current Liabilities</b>		<b>164,667</b>	<b>154,292</b>
<b>Reserves</b>			
Income and expenditure account		164,667	154,292
<b>Equity attributable to owners of the company</b>		<b>164,667</b>	<b>154,292</b>

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 The South County Dublin Hunt Company Limited By Guarantee, state that -

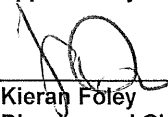
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

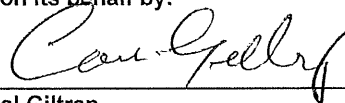
(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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.

Approved by the board on 21/05/2025 and signed on its behalf by:



Kieran Foley  
Director and Chairman



Cathal Giltrap  
Director and Treasurer

**The South County Dublin Hunt Company Limited By Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 March 2025

	Retained surplus	Total
	€	€
<b>At 1 April 2023</b>	150,650	150,650
Surplus for the financial year	<u>3,642</u>	<u>3,642</u>
<b>At 31 March 2024</b>	154,292	154,292
Surplus for the financial year	<u>10,375</u>	<u>10,375</u>
<b>At 31 March 2025</b>	<u><u>164,667</u></u>	<u><u>164,667</u></u>

# The South County Dublin Hunt Company Limited By Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

The South County Dublin Hunt Company Limited By Guarantee is a company limited by guarantee incorporated in Ireland.

### 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 March 2025 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

Turnover comprises the fair value of the consideration received or receivable for goods supplied and services rendered by the company, exclusive of discounts and value added tax.

#### 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:

Hounds	-	0%
Fixtures & Fittings	-	20%

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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### 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 limited by guarantee and the Corporation Tax doesn't apply.

### 3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

## The South County Dublin Hunt Company Limited By Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4.	Operating surplus	2025 €	2024 €
	Operating surplus is stated after charging:		
	Depreciation of tangible assets	-	184
		-	184
5.	Employees		
	There were no employees during the period. There are currently 18 Directors		
6.	Tangible assets		
		Hounds	Fixtures & Fittings
			Total
		€	€
	<b>Cost</b>		
	At 1 April 2024	1,270	920
		1,270	920
	At 31 March 2025	1,270	920
		1,270	920
	<b>Depreciation</b>		
	At 1 April 2024	-	920
		-	920
	At 31 March 2025	-	920
		-	920
	<b>Net book value</b>		
	At 31 March 2025	1,270	-
		1,270	-
	At 31 March 2024	1,270	-
		1,270	-
7.	Stocks	2025 €	2024 €
	Stock (non trading)	59	574
		59	574
	The replacement cost of stock did not differ significantly from the figures shown.		
8.	Debtors	2025 €	2024 €
	Trade debtors	-	590
	Prepayments	6,544	-
		6,544	-
		6,544	590
9.	Creditors	2025 €	2024 €
	Amounts falling due within one year		
	Accruals	70	52
		70	52

## The South County Dublin Hunt Company Limited By Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 10. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

#### 11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

#### 12. Post-Balance Sheet Events

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

#### 13. Sponsors:

- A. Liam Brew
- B. John Hanlon
- C. Dermot O'Brien

Many other members incurred personal expenditure on behalf of SCDH, much undocumented. The Committee Directors would also like to acknowledge this and thank all those that have supported the SCDH events. The committee and members are very grateful.

#### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

21/05/2025