

**CHARLEVILLE (CHAPEL STREET) COMMUNITY HALL COMPANY LIMITED BY GUARANTEE
COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL**

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Company Registration No.

404254

**CHARLEVILLE (CHAPEL STREET) COMMUNITY HALL COMPANY LIMITED BY GUARANTEE
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**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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**COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

COMPANY INFORMATION

Directors:	David Browne Rev. Sean Cotter Dermot Cregg Ian Doyle Donal Forde Nick Phelan
Secretary:	David Browne
Registered Office:	Chapel Street Charleville Co. Cork
Bankers:	Bank of Ireland Main Street Charleville
Reporting Accountant:	Patrick Hennessy Chartered Accountant Main Street Charleville Co. Cork
Solicitors:	O'Connor O'Dea Binchy Main Street Charleville Co. Cork
Company Registration No.	404254

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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 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 accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland including FRS 102 'The Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in 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 and of the profit or loss of the company 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; 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 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 and 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 and enable the financial statements to be audited. They are also responsible for the safeguarding of the company's assets and hence taking steps for the prevention and detection of fraud and other irregularities.

For an on behalf on the Board of Directors

David Browne
Director

Donal Forde
Director

Date: 26 January 2026

**CHARLEVILLE (CHAPEL STREET) COMMUNITY HALL COMPANY LIMITED BY GUARANTEE
COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

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DIRECTORS' REPORT (EXTRACT)

Share Capital and Members' Liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be may be required not exceeding one Euro (€1)

Directors

The following acted as directors during the year:

David Browne Secretary
Rev. Sean Cotter
Dermot Cregg
Ian Doyle
Donal Forde
Nick Phelan

For an on behalf on the Board of Directors

David Browne
Director

Donal Forde
Director

Date: 26 January 2026

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
STATEMENT OF ACCOUNTING POLICIES**

This is the fifth set of financial statements prepared by Charleville (Chapel Street) Community Council Company Limited by Guarantee in accordance with accounting standards issued by the Reporting Council including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as 1 July 2014.

Accounting Policies

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out as follows:

(a) Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with financial reporting standards of the Financial Reporting Council (and promulgated by Chartered Accountants in Ireland) and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

(b) Income

Rental Income is credited to the Income & Expenditure Account in the period to which they relate. All other income is credited to the Income & Expenditure as it is received.

(c) Fixed Assets

Depreciation is calculated in order to write off the cost of fixed assets, over their estimated useful lives, at the following annual rates:

Furniture	20% on the reducing balance basis
Furniture & Equipment added from 1 July 2019	20% on a straight line basis
Fixtures & Fittings	20% on a straight line basis

(d) Taxation

No provision has been made for corporation taxation as the company has charitable status under the Taxes Acts.

(e) Continuing operations

The Income & Expenditure Account have been prepared on the basis that the company has only continuing operations in accordance with Companies Acts 2014.

CHARLEVILLE (CHAPEL STREET) COMMUNITY HALL COMPANY LIMITED BY GUARANTEE
ABRIDGED FINANCIAL STATEMENTS
BALANCE SHEET
AS AT 30 JUNE 2025
COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL

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	Note	2025 €	2024 €
<u>ASSETS EMPLOYED</u>			
CURRENT ASSETS			
Cash at Bank and on hand		22,103	17,328
Debtors	1	50	2,837
		22,153	20,165
CURRENT LIABILITIES			
Creditors (Amounts falling due within one year)		3,050	2,988
NET CURRENT ASSETS			
		19,103	17,177
TANGIBLE FIXED ASSETS			
		2,730	3,412
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			
		21,833	20,589
Financed by:			
CAPITAL & RESERVES			
Income and Expenditure Account Surplus		21,833	20,589

We, as directors of Charleville (Chapel Street) Community Hall 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 have been 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, and
- (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 it's financial year and of its profit or loss for such a 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 s.352 Companies Act 2014: 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 s.353 Companies Act 2014.

On behalf of the board

David Browne

Director

Date: 26 January 2026

Donal Forde

Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025
COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL

1	<u>Debtors</u>	2025	2024
		€	€
	Amounts falling due within one year:		
	Sundry debtors	50	2,837

2 **Share Capital and Members' Liability**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1)

3 **Approval of Accounts**

The Accounts were approved by the Directors on 26 January 2026