

**Company registration number: 758458**

**Killea Cemetery Community Action CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 28 February 2026**

**Killea Cemetery Community Action CLG  
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**Killea Cemetery Community Action CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	John Frawley Mary O'Reilly John Hehir
<b>Secretary</b>	Mary O'Reilly
<b>Company number</b>	758458
<b>Registered office</b>	Lisheen Ballynacally Ennis Co Clare
<b>Business address</b>	Lisheen Ballynacally Ennis Co Clare
<b>Accountants</b>	Elaine Kelly Carmody Kelly & Associates Limited Kilrush Road Ennis Co. Clare
<b>Bankers</b>	St Francis Credit Union Friars Walk Clonroadbeg Ennis Co Clare

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**Directors report**

The directors present their annual report and the unaudited abridged financial statements of the company for the financial year ended 28 February 2026.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

John Frawley  
Mary O'Reilly  
John Hehir

**Principal activities**

The company was established to maintain, manage and ensure the upkeep of Killea cemetery and all related activities.

**Business review**

The directors are satisfied sufficient funds exist for the ongoing operation of the company. The directors will continue to monitor funding available whether governmental, local or otherwise.

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at .

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

This report was approved by the board of directors on 5 March 2026 and signed on behalf of the board by:

John Frawley  
Director



Mary O'Reilly  
Director



**Killea Cemetery Community Action CLG**  
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**Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors report that complies with the requirements of the Companies Act 2014.

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**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of Killea Cemetery Community Action CLG**

In accordance with the engagement letter dated 2 March 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 28 February 2026 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.



Elaine Kelly  
Chartered Accountant Ireland

Carmody Kelly & Associates Limited  
Kilrush Road  
Ennis  
Co. Clare

5 March 2026

**Killea Cemetery Community Action CLG**  
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**Balance sheet**  
**As at 28 February 2026**


	2026	2025
	€	€
Current assets	5,797	11,101
<b>Net current assets</b>	5,797	11,101
<b>Total assets less current liabilities</b>	5,797	11,101
Accruals and deferred income	(5,797)	(11,101)
<b>Net assets</b>	-	-
<b>Capital and reserves</b>	-	-

We, as directors of Killea Cemetery Community Action CLG 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 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 5 March 2026 and signed on behalf of the board by:

  
**John Frawley**  
 Director

**Mary O'Reilly**  
 Director 

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**Notes to the abridged financial statements**  
**Financial year ended 28 February 2026**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Lisheen, Ballynacally, Ennis, Co Clare.

**2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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**Notes to the abridged financial statements (continued)**  
**Financial year ended 28 February 2026**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

**4. Limited by guarantee**

The company is a company limited by guarantee, registered under Part 18 of the Companies Act 2014. The liability of the members is limited.