

**Tralee Community Responders**  
**Abridged Financial Statements**  
**for the financial year ended 31 May 2025**

**Company number: 58039**

# Tralee Community Responders CONTENTS

	Page
Directors and Other Information	3
<i>Directors' Responsibilities Statement</i>	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

**Tralee Community Responders**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Thomas White  
Mairead O Carroll  
Yohan Hunt  
Alexandra White

**Company Secretary**

Thomas White

**Company Number**

583039

**Charity Number**

20141844

**Registered Office and Business Address**

63 St Brendan's Park  
Tralee  
Kerry  
Ireland

**Bankers**

Bank of Ireland  
Lower Castle Street  
Tralee  
Kerry  
Ireland

**Tralee Community Responders**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 May 2025

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

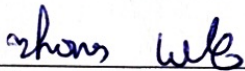
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland",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

Signed on behalf of the board



Thomas White  
Director

28 February 2026



Alexandra White  
Director

28 February 2026

**Tralee Community Responders**

**BALANCE SHEET**

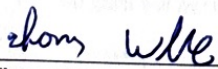
as at 31 May 2024


	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	1,151	1,535
<b>Current Assets</b>			
Cash at bank and in hand		28	259
Creditors: amounts falling due within one year	6	(2,500)	(2,992)
<b>Net Current Liabilities</b>		<b>(2,472)</b>	<b>(2,733)</b>
<b>Total Assets less Current Liabilities</b>		<b>(1,321)</b>	<b>(1,198)</b>
<b>Reserves</b>			
Income and expenditure account		(1,321)	(1,198)
<b>Members' (Deficit)/Funds</b>		<b>(1,321)</b>	<b>(1,198)</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 Tralee Community Responders, state that -  
The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved and authorised for issue by the board on 28 February 2026 and signed on its behalf by:

  
Thomas White  
Director

  
Alexandra White  
Director

**Tralee Community Responders**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**1. General Information**

Tralee Community Responders is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 583039. The registered office of the company is 63 St Brendan's Park, Tralee, Kerry, Ireland which is also the principal place of business of the company. The principal activity of the company is the promotion of health, including the prevention or relief of sickness, disease or human suffering in the Tralee and surrounding areas for those who suffer cardiac arrest, stroke, chest pain and choking. 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.

**Statement of compliance**

The financial statements of the company for the financial year ended 31 May 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 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**

All incoming resources are included in the Income and Expenditure Account when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Income and Expenditure Account when receivable.

**Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Government Grants**

Government grants are recognised at their fair value in income or expenditure where there is a reasonable assurance that the grant will be received, and the Company has complied with all attached conditions.

The entity recognises grants using the accruals model.

Revenue Grants are credited to income so as to match them with the expenditure to which they relate.

Government grants received are included in 'other income' in income or expenditure.

**Tangible assets and depreciation**

**(i) Cost**

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.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### (ii) Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

Fixtures, fittings and equipment	- 20% Straight line
----------------------------------	---------------------

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income and expenditure account.

### (i) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cashgenerating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the income and expenditure account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in income or expenditure.

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the income and expenditure account.

### Cash at bank and in hand

Cash at bank and on hand comprise cash at bank and in hand, demand deposits with banks and other shortterm highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Taxation and deferred taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 21885.

### 3. Going concern

At the end of the financial year, the company has assets of €1,179 (2024 - €1,794) and liabilities of €2,500 (2024 - €2,992).

The company is planning to fundraise and run training courses to generate income for the company. Any income generated will be put back into the company to repair or replace equipment and fund any future cash flow requirements of the company. The directors are confident that the company will have sufficient cash resources to continue to operate as a going concern for at least 12 months from the date of signing these financial statements.

Tralee Community Responders  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

4.	<b>Operating (deficit)/surplus</b>	2025 €	2024 €
	<b>Operating (deficit)/surplus is stated after charging:</b>		
	Depreciation of tangible assets	<u>384</u>	<u>384</u>
5.	<b>Tangible assets</b>		
		Fixtures, fittings, and equipment €	Total €
	Cost		
	At 1 June 2024	<u>10,831</u>	<u>10,831</u>
	At 31 May 2025	<u>10,831</u>	<u>10,831</u>
	Depreciation		
	At 1 June 2024	9,296	9,296
	Charge for the financial year	384	384
	At 31 May 2024	<u>9,680</u>	<u>9,680</u>
	Net book value		
	At 31 May 2025	<u>1,151</u>	<u>1,151</u>
	At 31 May 2024	<u>1,535</u>	<u>1,535</u>
6.	<b>Creditors</b>	2025	2024
	Amounts falling due within one year	€	€
	Trade Creditors	2,500	-
	Accruals	-	1,496
		<u>2,500</u>	<u>1,496</u>
7.	<b>Status</b>		
	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 financial 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.		
8.	<b>Income and expenditure account</b>		
		2025 €	2024 €
	At 1 June 2024	(1,198)	989
	(Deficit)/surplus for the financial year	<u>(123)</u>	<u>(2,187)</u>
	At 31 May 2025	<u>(1,321)</u>	<u>(1,198)</u>

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

**9. Capital commitments**

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

**10. Post-Balance Sheet Events**

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

**11. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 28 February 2026..