

**Company registration number: 401489**

**BAT Community Council Company Limited by Guarantee**

**Financial statements**

**for the financial period ended 6 June 2025**

# BAT Community Council Company Limited by Guarantee

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**BAT Community Council Company Limited by Guarantee  
Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Michael O'Hanlon Betty O'Halloran
<b>Secretary</b>	Betty O'Halloran
<b>Company number</b>	401489
<b>Registered office</b>	Bodyke Co. Clare
<b>Auditor</b>	Christina Doohan & Co 45 Parnell Street (Car Park) Ennis Co. Clare
<b>Bankers</b>	Bank of Ireland Scariff Co. Clare

## **BAT Community Council Company Limited by Guarantee**

### **Directors report**

The directors present their annual report and the audited financial statements of the company for the financial period ended 6 June 2025.

#### **Directors**

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

Michael O'Hanlon

Betty O'Halloran

#### **Principal activities**

The principal activity of the company is the organisation of community development projects. The company is funded mainly by the Department of Social Protection, as a Local Community Development Programme. The company plans continuing the activities as outlined above in the forthcoming years, subject to continuing support from the Department of Social Protection.

#### **Principal risks and uncertainties**

The company relies on funding from the Department of Social Protection, however the directors are not aware of any reason why this funding will not continue into the future.

#### **Events after the end of the reporting period**

There were no events after the year end.

#### **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 registered address.

#### **Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

#### **Auditors**

In accordance with Section 380 to 385 of Companies Act 2014, the auditors, Christina Doohan & Co, will continue in office.

**BAT Community Council Company Limited by Guarantee**

**Directors report (continued)**

This report was approved by the board of directors on 18 February 2026 and signed on behalf of the board by:

Michael O'Hanlon  
Director

Betty O'Halloran  
Director

## **BAT Community Council Company Limited by Guarantee**

### **Directors responsibilities statement**

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 period. 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" 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 profit or loss 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 safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent auditor's report to the members of  
BAT Community Council Company Limited by Guarantee**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of BAT Community Council Company Limited by Guarantee (the 'company') for the financial period ended 6 June 2025 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 6 June 2025 and of its loss for the financial period then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 11 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Independent auditor's report to the members of  
BAT Community Council Company Limited by Guarantee (continued)**

***Other Information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of  
BAT Community Council Company Limited by Guarantee (continued)**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

***The purpose of our audit work and to whom we owe our responsibilities***

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Independent auditor's report to the members of  
BAT Community Council Company Limited by Guarantee (continued)**

Christina Doohan (Senior Statutory Auditor)

For and on behalf of  
Christina Doohan & Co  
Certified Public Accountants and Registered Auditors  
45 Parnell Street (Car Park)  
Ennis  
Co. Clare

18 February 2026

**BAT Community Council Company Limited by Guarantee**

**Profit and loss account  
Financial period ended 6 June 2025**

	<b>Note</b>	<b>Period ended 06/06/25 €</b>	<b>Period ended 07/06/24 €</b>
<b>Turnover</b>		260,633	258,258
<b>Gross profit</b>		<u>260,633</u>	<u>258,258</u>
Administrative expenses		(261,344)	(258,778)
<b>Operating loss</b>		<u>(711)</u>	<u>(520)</u>
<b>Loss before taxation</b>		<u>(711)</u>	<u>(520)</u>
Tax on loss		-	-
<b>Loss for the financial period</b>		<u><u>(711)</u></u>	<u><u>(520)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial period as set out above.

**The notes on pages 11 to 14 form part of these financial statements.**

**BAT Community Council Company Limited by Guarantee**

**Balance sheet  
As at 6 June 2025**

		06/06/25		07/06/24	
	Note	€	€	€	€
<b>Current assets</b>					
Debtors	7	9,130		7,274	
Cash at bank and in hand		32,997		27,907	
		<u>42,127</u>		<u>35,181</u>	
<b>Creditors: amounts falling due within one year</b>					
	8	<u>(46,313)</u>		<u>(38,656)</u>	
<b>Net current liabilities</b>			<u>(4,186)</u>		<u>(3,475)</u>
<b>Total assets less current liabilities</b>			<u>(4,186)</u>		<u>(3,475)</u>
<b>Net liabilities</b>			<u><u>(4,186)</u></u>		<u><u>(3,475)</u></u>
<b>Capital and reserves</b>					
Profit and loss account			<u>(4,186)</u>		<u>(3,475)</u>
<b>Members deficit</b>			<u><u>(4,186)</u></u>		<u><u>(3,475)</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 18 February 2026 and signed on behalf of the board by:

Michael O'Hanlon  
Director

Betty O'Halloran  
Director

**The notes on pages 11 to 14 form part of these financial statements.**

## **BAT Community Council Company Limited by Guarantee**

### **Notes to the financial statements Financial period ended 6 June 2025**

#### **1. General information**

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

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on a going concern basis and in accordance with the historical cost basis.

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

##### **Income**

Income represents the total value of grants received from the Department of Social Protection and income from sponsors.

## **BAT Community Council Company Limited by Guarantee**

### **Notes to the financial statements (continued) Financial period ended 6 June 2025**

#### **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.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less.

#### **Creditors and accruals**

Creditors and accruals 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.

## BAT Community Council Company Limited by Guarantee

### Notes to the financial statements (continued) Financial period ended 6 June 2025

#### 4. Limited by guarantee

The company is limited by guarantee and not having a share capital. In accordance with The Memorandum of Association, in the event of the Company being wound up, each member's liability is limited to €1.27.

#### 5. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 16 (2024: 16).

The aggregate payroll costs incurred during the financial period were:

	<b>Period ended</b>	<b>Period ended</b>
	<b>06/06/25</b>	<b>07/06/24</b>
	€	€
Wages and salaries	247,746	244,778
Social insurance costs	6,010	5,560
	<u>253,756</u>	<u>250,338</u>

#### 6. Appropriations of profit and loss account

	<b>06/06/25</b>	<b>07/06/24</b>
	€	€
At the start of the financial period	(3,475)	(2,955)
Loss for the financial period	(711)	(520)
<b>At the end of the financial period</b>	<u>(4,186)</u>	<u>(3,475)</u>

#### 7. Debtors

	<b>06/06/25</b>	<b>07/06/24</b>
	€	€
Amounts owed from Department of Social Protection	9,130	7,274
	<u>9,130</u>	<u>7,274</u>

#### 8. Creditors: amounts falling due within one year

	<b>06/06/25</b>	<b>07/06/24</b>
	€	€
Department of Social Protection prepayment	43,833	36,490
Other creditors including tax and social insurance	2,480	2,166
	<u>46,313</u>	<u>38,656</u>

**BAT Community Council Company Limited by Guarantee**

**Notes to the financial statements (continued)**  
**Financial period ended 6 June 2025**

**9. Government grants**

Grants toward capital expenditure are released to the profit and loss account over the expected useful life of the asset. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

**Breakdown of grants as follows:**

**Grant 1:**

Name of Grantor	Department of Employment Affairs & Social Protection
Name of grant	Community employment / Jobs Initiative
Purpose of grant	Funding employment of both CE participants and supervisors and funding towards training and material costs
Grant accounted for	The grant is credited to the profit and loss account as the related expenses are incurred
Restriction on use	Grant is restricted to funding the employment of both CE participants and supervisors and funding towards training and material costs.
Total Grant	€259,899
Capital Grant	NIL

**10. Events after the end of the reporting period**

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

**11. Ethical standards**

As a small entity under the provisions of the IAASA Ethical Standards we engage our auditors to carry out some bookkeeping and accounts preparation and a report to the DSP.

**12. Approval of financial statements**

The board of directors approved these financial statements for issue on 18 February 2026.