

Company registration number: 458977

**Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 30 September 2025

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Contents

	Page
Directors and other information	1
Directors report	2 - 3
Directors responsibilities statement	4
Independent auditor's report to the members	5 - 8
Income and expenditure	9
Statement of income and retained earnings	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 19

Castleblayney Show - CLG
Company limited by guarantee

Directors and other information

Directors	James Harrison Janet Hill Briege Tavey
Secretary	Janet Hill
Company number	458977
Registered office	The Old Parochial House York Street Castleblayney Co.Monaghan
Business address	Church Street Castleblayney Co.Monaghan
Auditor	CMF 3rd Floor Quayside Business Park Mill Street Dundalk Co. Louth
Bankers	Allied Irish Bank PLC 20 Main Street Castleblayney Co. Monaghan

Castleblayney Show - CLG
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Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 30 September 2025.

Directors

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

James Harrison
Janet Hill
Briege Tavey

Principal activities

The principal activity of the company is to run a "one day" agricultural show held in Castleblayney, Co. Monaghan.

Development and performance

The 2025 results are as expected by the directors.

Assets and liabilities and financial position

The directors were satisfied with the year end financial position.

Principal risks and uncertainties

The directors consider the principal risks associated with the show continue to be the weather conditions effecting the show on the day. The directors are constantly monitoring weather reports and review their plans accordingly.

Dividends

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

Financial instruments

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 The books and records of the company are located at the registered office..

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.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report (continued)

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

James Harrison
Director

Janet Hill
Director

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

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 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" 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 profit or loss 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 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
Castleblayney Show - CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Castleblayney Show - CLG (the 'company') for the financial year ended 30 September 2025 which comprise the Income and expenditure, statement of income and retained earnings, balance sheet, statement of cash flows 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 30 September 2025 and of its deficit for the financial year 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 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
Castleblayney Show - CLG (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
Castleblayney Show - CLG (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
Castleblayney Show - CLG (continued)**

Gerry Fee FCA (Senior Statutory Auditor)

For and on behalf of
CMF
Statutory Auditors
3rd Floor Quayside Business Park
Mill Street
Dundalk
Co. Louth

18 February 2026

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure
Financial year ended 30 September 2025

	Note	2025 €	2024 €
Turnover	5	60,704	74,918
Gross surplus		<u>60,704</u>	<u>74,918</u>
Administrative expenses		(67,726)	(83,842)
Gross (deficit)	6	<u>(7,022)</u>	<u>(8,924)</u>
Other interest receivable and similar income	7	-	2
(Deficit) before taxation		<u>(7,022)</u>	<u>(8,922)</u>
Tax on (deficit)		-	-
(Deficit) for the financial year		<u><u>(7,022)</u></u>	<u><u>(8,922)</u></u>

All the activities of the company are from continuing operations.

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

The notes on pages 13 to 19 form part of these financial statements.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 30 September 2025

	2025	2024
	€	€
(Deficit) for the financial year	(7,022)	(8,922)
Retained earnings at the start of the financial year	<u>31,426</u>	<u>40,348</u>
Retained earnings at the end of the financial year	<u><u>24,404</u></u>	<u><u>31,426</u></u>

Castleblayney Show - CLG
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Balance sheet
As at 30 September 2025

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	9	3,236		2,749	
			3,236		2,749
Current assets					
Debtors	10	10,405		10,805	
Cash at bank and in hand		13,366		36,263	
		23,771		47,068	
Creditors: amounts falling due within one year	11	(2,603)		(18,391)	
Net current assets			21,168		28,677
Total assets less current liabilities			24,404		31,426
Net assets			24,404		31,426
Capital and reserves					
Income and expenditure account	13		24,404		31,426
Members funds			24,404		31,426

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

James Harrison
Director

Janet Hill
Director

The notes on pages 13 to 19 form part of these financial statements.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
Financial year ended 30 September 2025

	2025	2024
	€	€
Cash flows from operating activities		
(Deficit) for the financial year	(7,022)	(8,922)
<i>Adjustments for:</i>		
Depreciation of tangible assets	1,513	1,513
Other interest receivable and similar income	-	(2)
Accrued expenses/(income)	(124)	(3,930)
<i>Changes in:</i>		
Trade and other debtors	400	(1,600)
Trade and other creditors	(15,664)	16,791
Cash generated from operations	(20,897)	3,850
Interest received	-	2
Net cash (used in)/from operating activities	<u>(20,897)</u>	<u>3,852</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,000)	-
Net cash (used in)/from investing activities	<u>(2,000)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	(22,897)	3,852
Cash and cash equivalents at beginning of financial year	<u>36,263</u>	<u>32,411</u>
Cash and cash equivalents at end of financial year	<u><u>13,366</u></u>	<u><u>36,263</u></u>

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 30 September 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is The Old Parochial House, York Street, Castleblayney, Co.Monaghan.

2. Statement of compliance

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

3. Accounting policies and measurement bases

Basis of preparation

The audited financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as published by the Association of Chartered Certified Accountants and the Companies Act 2014 except for the entity invoking the true and fair override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS102 and Section 291(5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss be re-named to an income and expenditure account detailing the income and expenditure by nature. Given that the company is a company limited by guarantee the capital and reserves section of the balance sheet has been adapted accordingly to reflect this. The directors consider that the layout adapted more correctly reflects the nature of the entity given that the entity is a not for profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of the Companies Act 2014 and section 4 and 5 of FRS102 would not result in the financial statements showing information that would allow the entity to show a true and fair view.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 30 September 2025

Judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The directors do not consider that there are any key assumptions and other sources of estimation uncertainty that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

Income primarily represents gate receipts, competition entrance fees, exhibitors fees and sponsorship received during the show event.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 30 September 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%
Computers Hardware	- 33.3% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 30 September 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.

4. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

5. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 30 September 2025

6. Operating surplus

Gross (deficit) is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	1,513	1,513
Fees payable for the audit of the financial statements	1,476	1,601
	1,513	1,601

7. Other interest receivable and similar income

	2025	2024
	€	€
Bank deposits	-	2
	-	2

8. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	31,426	40,348
(Deficit) for the financial year	(7,022)	(8,922)
At the end of the financial year	24,404	31,426

9. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Computer Hardware	Total
	€	€	€	€
Cost				
At 1 October 2024	1,300	6,764	2,000	10,064
Additions	-	2,000	-	2,000
At 30 September 2025	1,300	8,764	2,000	12,064
Depreciation				
At 1 October 2024	1,300	5,237	778	7,315
Charge for the financial year	-	846	667	1,513
At 30 September 2025	1,300	6,083	1,445	8,828
Carrying amount				
At 30 September 2025	-	2,681	555	3,236
At 30 September 2024	-	1,527	1,222	2,749

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 30 September 2025

10. Debtors	2025	2024
	€	€
Other debtors	10,405	10,805
	<u> </u>	<u> </u>

11. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	1,127	16,791
Accruals	1,476	1,600
	<u> </u>	<u> </u>
	<u>2,603</u>	<u>18,391</u>

12. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2025	2024
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	10,405	10,805
Cash at bank and in hand	13,366	36,263
	<u> </u>	<u> </u>
	<u>23,771</u>	<u>47,068</u>
Financial liabilities measured at amortised cost		
Trade creditors	<u>1,127</u>	<u>18,391</u>

13. Reserves

Reserves are the total of accumulated funds from all shows operated since date of inception.

14. Analysis of changes in net debt

	At 1 October 2024	Cash flows	At 30 September 2025
	€	€	€
Cash and cash equivalents	36,263	(22,897)	13,366

Castleblayney Show - CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 30 September 2025

15. Controlling party

The show committee are considered the ultimate controlling party.

16. Approval of financial statements

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