

Company registration number: 205679

Dungarvan Agricultural Show CLG
Unaudited abridged financial statements
for the financial year ended 31 October 2025

Dungarvan Agricultural Show 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.

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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial 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 to the financial year end 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 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. 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.

On behalf of the board

Sean Corcoran
Director

Frances Carroll
Director

Date: 11/03/26

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Directors responsibilities statement

In relation to the financial statements as set out on pages 12-18

- . The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- . The directors confirm that they have made available to FDC Accountants - Tax Consultants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- . The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31/10/25.

On behalf of the board

Sean Corcoran
Director

Frances Carroll
Director

Date: 11/03/26

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**Balance sheet
As at 31/10/25**

	Note	€	€	€	€
Fixed assets					
Tangible assets	4	18,711		20,404	
Financial assets	5	63		63	
		<u> </u>	18,774	<u> </u>	20,467
Current assets					
Debtors	6	10,995		14,470	
Cash at bank and in hand		44,630		35,104	
		<u> </u>		<u> </u>	
		55,625		49,574	
Creditors: amounts falling due within one year					
	7	<u>(1,722)</u>		<u>(3,273)</u>	
Net current assets			<u>53,903</u>		<u>46,301</u>
Total assets less current liabilities			<u>72,677</u>		<u>66,768</u>
Net assets			<u><u>72,677</u></u>		<u><u>66,768</u></u>
Capital and reserves					
Profit and loss account			<u>72,677</u>		<u>66,768</u>
Members funds			<u><u>72,677</u></u>		<u><u>66,768</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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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Balance sheet (continued)

As at 31/10/25

We, as directors of Dungarvan Agricultural Show CLG state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 11/03/26 and signed on behalf of the board by:

Sean Corcoran
Director

Frances Carroll
Director

Dungarvan Agricultural Show CLG

Notes to the abridged financial statements Financial year ended 31/10/25

1. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

Turnover

Turnover represents the total income received from the Agricultural Show held annually.

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.

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	12.50% Reducing balance
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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.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

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.

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.

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Notes to the abridged financial statements (continued) Financial year ended 31/10/25

Cashflow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Cash at bank and on hand

Cash at bank includes two current accounts and a demand matured fixed account. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade creditors

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities

Taxation

This company is exempt from filing Corporation Tax returns.

2. 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 € 1.27.

3. Appropriations of profit and loss account

	€	€
At the start of the financial year	66,768	66,281
Profit for the financial year	5,909	487
At the end of the financial year	72,677	66,768

4. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 01/11/24	27,776	27,776
Additions	980	980
At 31/10/25	28,756	28,756
Depreciation		
At 01/11/24	7,372	7,372
Charge for the financial year	2,673	2,673
At 31/10/25	10,045	10,045
Carrying amount		
At 31/10/25	18,711	18,711
At 31/10/24	20,404	20,404

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Notes to the abridged financial statements (continued)
Financial year ended 31/10/25

5. Financial assets

	Prize bonds	Total
	€	€
Cost		
At 01/11/24	63	63
At 31/10/25	<u>63</u>	<u>63</u>
Provision for diminution in value		
At 01/11/24	-	-
At 31/10/25	<u>-</u>	<u>-</u>
Carrying amount		
At 31/10/25	<u>63</u>	<u>63</u>
At 31/10/24	<u>63</u>	<u>63</u>

6. Debtors

	€	€
Trade debtors	10,995	14,470
	<u>10,995</u>	<u>14,470</u>

7. Creditors: amounts falling due within one year

	€	€
Amounts owed to credit institutions	-	1,551
Trade creditors	1,722	1,722
	<u>1,722</u>	<u>3,273</u>

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 11 March 2026.

Sean Corcoran
Director

Frances Carroll
Director