

**Registration Number 96398**

**Ballybunion Community Centre Limited**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' Report and Financial Statements**

**for the year ended 6 May 2024**

**Ballybunion Community Centre Limited**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors' report	<b>2</b>
Statement of Directors' Responsibilities	<b>3</b>
Independent Auditors' report to the members	<b>4 - 5</b>
Income and expenditure account	<b>6</b>
Balance sheet	<b>7</b>
Notes to the financial statements including Statement of Accounting Policies	<b>8</b>

**Ballybunion Community Centre Limited**  
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**Directors and other information**

Directors	Michael Purtill Aoife Mulvihill Eddie Horgan Claire Nash Nicola Buckley
Secretary	Katie Purtill
Company number	96398
Registered office	Church Road Ballybunion Co. Kerry
Auditors	Hannan & Culloty Accountants St Therese Church Road Ballybunion Co. Kerry
Bankers	Bank of Ireland The Square Listowel Co. Kerry

**Ballybunion Community Centre Limited**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' report**  
**for the year ended 6 May 2024**

The directors present their report and the audited financial statements for the year ended 6 May 2024.

**Principal activity and business review**

The principal activity of the company is the running and maintaining the local community centre.

**Results and dividends**

The results for the year are set out on page 6.

**Directors of the Company**

The present membership of the board is listed on the 'Directors and other information' page

**Books of Account**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285, Companies Act, 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

**Auditors**

The auditors, Hannan & Culloty Accountants, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

This report was approved by the Board and signed on its behalf by

*Michael Purtil*

**Michael Purtil**

**Director**

*Claire Nash*

**Claire Nash**

**Director**

**Ballybunion Community Centre Limited**  
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**Statement of Directors' responsibilities for the members' financial statements**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board

*Michael Purtill*  
**Michael Purtill**  
**Director**

*Claire Nash*  
**Claire Nash**  
**Director**

**Independent auditors' report to the members of  
Ballybunion Community Centre Limited  
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of Ballybunion Community Centre Limited for the year ended 6 May 2024 which comprise the income and expenditure account, the balance sheet, the cash flow statement and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of directors and auditors**

As described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and Irish Accounting Standards published by the Auditing Practices Board in the UK and Ireland.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 auditors' 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.

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Act 2014. We also report to you whether in our opinion: proper books of account have been kept by the company; and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's balance sheet and its income and expenditure account are in agreement with the books of account.

We also report, to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We report to you whether in our opinion the information given in the directors' report is consistent with the financial statements. The information given in the directors' report includes that specific information presented in the Operating and Financial Review that is cross referred from the Business Review section of the directors' report.

**Independent auditors' report to the members of Ballybunion Community Centre Limited (continued)**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board . An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 6 May 2024 and of its profit for the year then ended ; and
- have been properly prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations, which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the directors' report is consistent with the financial statements.

**Hannan & Culloty Accountants**  
**St Therese**  
**Church Road**  
**Ballybunion**  
**Co. Kerry**

**Date:**

**Co. Kerry**

**Ballybunion Community Centre Limited**  
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**Income and expenditure account  
for the year ended 6 May 2024**

	Notes	Continuing operations	
		2024	2023
		€	€
<b>Turnover</b>		889,123	773,891
Cost of sales		(6,331)	(5,175)
<b>Gross profit</b>		<u>882,792</u>	<u>768,716</u>
Administrative expenses		(570,021)	(451,240)
<b>Profit on ordinary activities before taxation</b>		312,771	317,476
Tax on profit on ordinary activities		-	-
<b>Retained profit for the year</b>		<u>312,771</u>	<u>317,476</u>
Retained profit brought forward		1,354,091	1,036,615
<b>Retained profit carried forward</b>		<u><u>1,666,862</u></u>	<u><u>1,354,091</u></u>

There are no recognised gains or losses other than the profit or loss for the above two financial years.

On behalf of the board

*Michael Purtill*  
**Michael Purtill**  
Director

*Claire Nash*  
**Claire Nash**  
Director

**Ballybunion Community Centre Limited**  
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**Balance sheet**  
as at 6 May 2024

	Notes	2024		2023	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	2		1,060,178		754,018
<b>Current assets</b>					
Cash at bank and in hand		657,290		656,757	
		<u>657,290</u>		<u>656,757</u>	
<b>Creditors: amounts falling due within one year</b>	3	(1,950)		(1,950)	
<b>Net current assets</b>			<u>655,340</u>		<u>654,807</u>
<b>Total assets less current liabilities</b>			1,715,518		1,408,825
<b>Accruals and deferred income</b>	4		<u>(48,656)</u>		<u>(54,734)</u>
<b>Net assets</b>			<u>1,666,862</u>		<u>1,354,091</u>
<b>Reserves</b>					
Revenue reserves account			<u>1,666,862</u>		<u>1,354,091</u>
<b>Members' funds</b>			<u>1,666,862</u>		<u>1,354,091</u>

The financial statements were approved by the Board on and signed on its behalf by

*Michael Purtill*  
**Michael Purtill**  
Director

*Claire Nash*  
**Claire Nash**  
Director

**Ballybunion Community Centre Limited**  
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**Notes to the financial statements**  
**for the year ended 6 May 2024**

**1. Statement of 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.

**1.1. Basis of preparation**

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

<b>2. Tangible fixed assets</b>	<b>Land and buildings freehold</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Capital Expenses</b>	<b>Total</b>
	€	€	€	€	€
<b>Cost</b>					
At 7 May 2023	454,695	53,169	55,185	190,969	754,018
Additions	306,160	-	-	-	306,160
At 6 May 2024	<u>760,855</u>	<u>53,169</u>	<u>55,185</u>	<u>190,969</u>	<u>1,060,178</u>
<b>Net book values</b>					
At 6 May 2024	<u>760,855</u>	<u>53,169</u>	<u>55,185</u>	<u>190,969</u>	<u>1,060,178</u>
At 6 May 2023	<u>454,695</u>	<u>53,169</u>	<u>55,185</u>	<u>190,969</u>	<u>754,018</u>

<b>3. Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	€	€
Accruals	1,950	1,950
	<u>1,950</u>	<u>1,950</u>

<b>4. Accruals and deferred income</b>	<b>2024</b>	<b>2023</b>
	€	€
Government Grants	48,656	54,734
	<u>48,656</u>	<u>54,734</u>

**Ballybunion Community Centre Limited**  
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**Detailed income and expenditure account**  
**for the year ended 6 May 2024**

	2024		2023	
	€	€	€	€
<b>Income</b>				
Hall Rentals	48,876		39,087	
Fees Recievable	131,893		110,667	
Other Grants	594,162		497,235	
Fundraisers	16,299		24,417	
Pobal Staffing Grant	91,505		95,607	
Rent from Childcare	-		25	
Other income	6,388		6,853	
		889,123		773,891
<b>Expenditure</b>				
Food Purchases	6,331		5,175	
Wages and salaries	474,945		371,025	
Staff training	6,477		355	
Staff Expenses	4,406		224	
Golf Costs	1,550		1,750	
Insurance	10,825		10,953	
Light and heat	20,348		29,996	
Cleaning	5,188		3,325	
Repairs and maintenance	8,826		7,755	
Fire & Safety	1,648		1,473	
Waste Charges	1,400		1,377	
Pest Control	-		644	
Rent	16,000		2,525	
Printing, postage and stationery	5,201		2,537	
Educational Supplies	7,899		10,787	
Telephone	1,522		2,928	
Computer costs	-		1,906	
Motor expenses	585		796	
BER Assessment	3,443		-	
Accountancy	2,547		2,397	
Bank charges	345		308	
General expenses	1,662		3,385	
Subscriptions	1,282		872	
Amortisation of Capital Grants	6,078		6,078	
		576,352		456,415
<b>Surplus for the year</b>		<u>312,771</u>		<u>317,476</u>