

**Killavilla United A.F.C. C.L.G.**  
**Annual Report and Financial Statements**  
**for the financial year ended 9 June 2025**

**Killavilla United A.F.C. C.L.G.**  
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**Killavilla United A.F.C. C.L.G.**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Shane Ryan Seamus Feehan Edward Noonan Maurice Walsh Maria Feehan James Kirwan Brian Brooks
<b>Company Secretary</b>	Shane Ryan
<b>Company Number</b>	278538
<b>Registered Office and Business Address</b>	Timeighter Roscrea Tipperary Ireland
<b>Auditors</b>	Niall O'Sullivan & Associates Chartered Accountants and Statutory Audit Firm Recognition House Walsh Business Park Ballysimon Road Limerick Ireland
<b>Bankers</b>	Roscrea Credit Union Limited Main Street Roscrea Ireland  Allied Irish Bank The Square Roscrea Ireland
<b>Members</b>	James Kirwan (Chairperson) James Kirwan (Secretary) Thomas McAndrew Maria Feehan Maurice Walsh Seamus Feehan Brian Brooks Edward Noonan Shane Ryan (Treasurer) Maurice Nash Michael Leamy

# Killavilla United A.F.C. C.L.G.

## DIRECTORS' REPORT

for the financial year ended 9 June 2025

The directors present their report and the audited financial statements for the financial year ended 9 June 2025.

### Principal Activity

The principal activity of the company is the promotion of amateur games and sports at both youth and senior level within Tipperary primarily, and also at a national level when the opportunity arises.

The Company is limited by guarantee not having a share capital.

### Principal Risks and Uncertainties

The principal risks and uncertainties revolve around maintaining the support of the local community financially along with other grant authorities.

### Financial Results

The surplus for the financial year after providing for depreciation amounted to €11,952 (2024 - €48,748).

At the end of the financial year, the company has assets of €972,923 (2024 - €975,443) and liabilities of €479,874 (2024 - €494,346). The net assets of the company have increased by €11,952.

### Directors and Secretary

The directors who served throughout the financial year were as follows:

Shane Ryan  
Seamus Feehan  
Edward Noonan  
Maurice Walsh  
Maria Feehan  
James Kirwan  
Brian Brooks

The secretary who served throughout the financial year was Shane Ryan.

On the 10th October 2023 Noel Collins and Martin Doherty resigned as directors and were replaced by James Kirwan and Brian Brooks. There were no other changes to the company structure between 9 June 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The company plans to continue its present activities and current trading levels. Board Members are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

There were no post balance sheet events that were required to be disclosed.

### Auditors

The auditors, Niall O'Sullivan & Associates, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Compliance Statement

The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year

**Killavilla United A.F.C. C.L.G.**  
**DIRECTORS' REPORT**

for the financial year ended 9 June 2025

**Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Timeighter, Roscrea, Tipperary.

**Signed on behalf of the board**

**Shane Ryan**  
**Director**

**Seamus Feehan**  
**Director**

**6 March 2026**

# **Killavilla United A.F.C. C.L.G.**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 9 June 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 that 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 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.

### **Disclosure of Information to Auditor**

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is 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 auditor is aware of that information.

**Signed on behalf of the board**

**Shane Ryan**  
Director

**Seamus Feehan**  
Director

**6 March 2026**



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Killavilla United A.F.C. C.L.G.**

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

#### **Opinion**

We have audited the financial statements of Killavilla United A.F.C. C.L.G. ('the company') for the financial year ended 9 June 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 9 June 2025 and of its surplus 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 properly 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 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 the date 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.

#### **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.

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 course of 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**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.



## **INDEPENDENT AUDITOR'S REPORT to the Members of Killavilla United A.F.C. C.L.G.**

### **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 any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

#### **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 any 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.

**Niall O'Sullivan**

**for and on behalf of**

**NIALL O'SULLIVAN & ASSOCIATES**

Chartered Accountants and Statutory Audit Firm

Recognition House

Walsh Business Park

Ballysimon Road

Limerick

Ireland

**6 March 2026**



## **Killavilla United A.F.C. C.L.G.**

### **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 company's 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.

**Killavilla United A.F.C. C.L.G.**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 9 June 2025

	Notes	2025 €	2024 €
Income		104,365	110,251
Expenditure		(92,413)	(61,503)
Surplus for the financial year		<u>11,952</u>	<u>48,748</u>
Total comprehensive income		<u><u>11,952</u></u>	<u><u>48,748</u></u>

Approved by the board on 6 March 2026 and signed on its behalf by:

Shane Ryan  
Director

Seamus Feehan  
Director

**Killavilla United A.F.C. C.L.G.****BALANCE SHEET**

as at 9 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>950,867</u>	<u>935,196</u>
<b>Current Assets</b>			
Debtors	8	6,918	1,794
Cash at bank and in hand		<u>15,138</u>	<u>38,453</u>
		<u>22,056</u>	<u>40,247</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(42,224)</u>	<u>(44,696)</u>
<b>Net Current Liabilities</b>		<u>(20,168)</u>	<u>(4,449)</u>
<b>Total Assets less Current Liabilities</b>		<u>930,699</u>	<u>930,747</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(437,650)</u>	<u>(449,650)</u>
<b>Net Assets</b>		<u><u>493,049</u></u>	<u><u>481,097</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>493,049</u>	<u>481,097</u>
<b>Members' Funds</b>		<u><u>493,049</u></u>	<u><u>481,097</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 6 March 2026 and signed on its behalf by:

**Shane Ryan**  
Director

**Seamus Feehan**  
Director

**Killavilla United A.F.C. C.L.G.**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 9 June 2025

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 10 June 2023</b>	432,349	432,349
Surplus for the financial year	<u>48,748</u>	<u>48,748</u>
<b>At 9 June 2024</b>	481,097	481,097
Surplus for the financial year	<u>11,952</u>	<u>11,952</u>
<b>At 9 June 2025</b>	<u><u>493,049</u></u>	<u><u>493,049</u></u>

# Killavilla United A.F.C. C.L.G.

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 9 June 2025

### 1. General Information

Killavilla United A.F.C. C.L.G. is a company limited by guarantee incorporated in Ireland. The registered office of the company is Timeighter, Roscrea, Tipperary, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 9 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

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, over their expected useful lives as follows:

Land and buildings freehold	-	Nil
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Land and Buildings Freehold are included at cost. Capital grants received are disclosed separately and released to the Income & Expenditure Account over the terms of the Grant.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash at bank and in hand

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

## Killavilla United A.F.C. C.L.G. NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 9 June 2025

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Employee benefits

The company does not have any employees and therefore does not operate a pension scheme.

### Taxation

The company has been granted an exemption from corporation tax on the basis that all income is generated for sporting events. This exemption has been confirmed in writing and granted until there is a significant change in the company's activities without the need to reapply each year.

### 3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

5. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	10,785	6,997
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2024 - 7).

### 7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 10 June 2024	903,308	64,742	968,050
Additions	-	26,456	26,456
	<u>          </u>	<u>          </u>	<u>          </u>
At 9 June 2025	903,308	91,198	994,506
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 10 June 2024	-	32,854	32,854
Charge for the financial year	-	10,785	10,785
	<u>          </u>	<u>          </u>	<u>          </u>
At 9 June 2025	-	43,639	43,639
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 9 June 2025	<u>903,308</u>	<u>47,559</u>	<u>950,867</u>
At 9 June 2024	<u>903,308</u>	<u>31,888</u>	<u>935,196</u>

**Killavilla United A.F.C. C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 9 June 2025

<b>8. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Prepayments	<u>6,918</u>	<u>1,794</u>
<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	12,000	12,000
Accruals	10,414	11,471
Deferred Income	19,810	21,225
	<u>42,224</u>	<u>44,696</u>
<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	€	€
Bank loans	<u>437,650</u>	<u>449,650</u>
<b>Loans</b>		
Repayable in one year or less, or on demand (Note 9)	12,000	12,000
Repayable between one and two years	12,000	12,000
Repayable between two and five years	36,000	36,000
Repayable in five years or more	389,650	401,650
	<u>449,650</u>	<u>461,650</u>

Both company loans have fallen into arrears amounting to €123,403 and accrued interest of €78,828 at the balance sheet date. Both the directors and Members are aware of the liabilities and are working to resolve the situation.

**11. Status**

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 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 € 2.

**12. Capital commitments**

The company had no material capital commitments at the financial year-ended 9 June 2025.

**13. Post-Balance Sheet Events**

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

**Killavilla United A.F.C. C.L.G.**

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 9 June 2025

**14. Securities and other commitments**

There are three registered charges against the company:

1. Charge on the mortgage in favour of Roscrea Credit Union.
2. Charge on the land to the value of €150,000 plus interest under Folio 22046F of the Register County Tipperary in favour of The Minister For Arts, Sport and Tourism.
3. Charge on all the lands described in Folio 22046F of the Register County Tipperary in favour of Roscrea Credit Union in respect of 'all monies and/or obligations which now are, or at any time may become, due or owing to the security holder on any account and all other liabilities whatsoever of the company to the security holder whether actual or contingent and whether as principal debtor, guarantor, surety or otherwise'.

**15. Medical fees**

Included in Sundry expenses was injury compensation paid to R Fairbrother of €10,501 which was covered by Medical Insurance covered by his annual membership fees.

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 6 March 2026.

KILLAVILLA UNITED A.F.C. C.L.G.

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 9 JUNE 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

**Killavilla United A.F.C. C.L.G.**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 9 June 2025

	2025	2024
	€	€
<b>Income</b>	<b>104,365</b>	110,251
<b>Expenditure</b>		
Insurance	3,930	5,334
Light, heat and phone	3,175	12,013
Repairs and maintenance	7,980	13,065
Affiliation fees & match expenses	17,942	8,785
Printing, postage and stationery	-	101
Advertising	-	105
Draw costs	32,815	8,224
Sportsgear	3,245	7,760
Motor expenses	-	(2,020)
Bank charges	211	155
General expenses	11,346	-
Auditor's remuneration	984	984
Depreciation	10,785	6,997
	<u>92,413</u>	<u>61,503</u>
<b>Net surplus</b>	<u><u>11,952</u></u>	<u><u>48,748</u></u>