

Company Number: 314576

**Castleblakeney Community Development Association CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 March 2025**

**Coyle & Company**  
**Chartered Accountants and Statutory Auditors**  
**Society Street**  
**Ballinasloe**  
**Co. Galway**

# Castleblakeney Community Development Association CLG

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## **Castleblakeney Community Development Association CLG DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Aidan Carrig (Resigned 22 May 2024) Gerry McDonagh Jacqueline Fleming (Appointed 22 May 2024) Mrs Darina Divilly (Appointed 17 February 2025) Niamh Raftery Michael Geraghty (Appointed 22 May 2024)
<b>Company Secretary</b>	Mrs Darina Divilly (Appointed 17 February 2025) Niamh Raftery (Resigned 17 February 2025)
<b>Company Number</b>	314576
<b>Charity Number</b>	20204758
<b>Registered Office and Business Address</b>	Castleblakeney Ballinasloe Co. Galway.
<b>Auditors</b>	Coyle & Company Chartered Accountants and Statutory Auditors Society Street Ballinasloe Co. Galway
<b>Bankers</b>	Bank of Ireland Mountbellew Co. Galway
<b>Solicitors</b>	Joe Fahey Mountbellew, Ballinasloe Co. Galway.

# Castleblakeney Community Development Association CLG

## DIRECTORS' REPORT

for the financial year ended 31 March 2025

The directors present their report and the audited financial statements for the financial year ended 31 March 2025.

### Principal Activity and Review of the Business

The principal activity of the company is the administration of a Department of Employment Affairs and Social Protection Community Employment Scheme.

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

There has been no significant change in these activities during the financial year ended 31 March 2025.

### Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €283 (2024 - €(1,781)).

At the end of the financial year, the company has assets of €48,990 (2024 - €39,233) and liabilities of €55,335 (2024 - €45,861). The net liabilities of the company have decreased by €283.

### Directors and Secretary

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

Aidan Carrig (Resigned 22 May 2024)  
Gerry McDonagh  
Jacqueline Fleming (Appointed 22 May 2024)  
Mrs Darina Divilly (Appointed 17 February 2025)  
Niamh Raftery  
Michael Geraghty (Appointed 22 May 2024)

The secretaries who served during the financial year were:

Mrs Darina Divilly (Appointed 17 February 2025)  
Niamh Raftery (Resigned 17 February 2025)

The company is limited guarantee and not having a share capital. Therefore the directors and secretary who served during the period had no beneficial interest in the the company.

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

### Future Developments

The company will continue in its present format for the foreseeable future and for as long as it is supported by the Department of Employment Affairs and Social Protection.

### Post Balance Sheet Events

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

### Political Contributions

The company did not make any disclosable political donations in the current financial year.

### Auditors

The auditors, Coyle & Company, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

### Research & development

The company does not carry out any research and development.

### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

# **Castleblakeney Community Development Association CLG**

## **DIRECTORS' REPORT**

for the financial year ended 31 March 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 Castleblakeney, Ballinasloe, Co. Galway..

### **Signed on behalf of the board**

**Mrs Darina Divilly**  
Director

**13 February 2026**

**Michael Geraghty**  
Director

**13 February 2026**

# **Castleblakeney Community Development Association CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 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", applying Section 1A of that Standard, 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**

**Mrs Darina Divilly**  
Director

**13 February 2026**

**Michael Geraghty**  
Director

**13 February 2026**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Castleblakeney Community Development Association CLG**

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

#### **Opinion**

We have audited the financial statements of Castleblakeney Community Development Association CLG ('the company') for the financial year ended 31 March 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, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 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", applying Section 1A of that Standard; 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 5 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 Castleblakeney Community Development Association CLG**

### **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.

**James Coyle**  
**for and on behalf of**  
**COYLE & COMPANY**

Chartered Accountants and Statutory Auditors  
Society Street  
Ballinasloe  
Co. Galway

**13 February 2026**

# Castleblakeney Community Development Association CLG

## 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.

# Castleblakeney Community Development Association CLG INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2025

	Notes	2025 €	2024 €
Income	6	457,046	386,635
Expenditure		<u>(456,763)</u>	<u>(388,416)</u>
Surplus/(deficit) before tax		283	(1,781)
Tax on surplus/(deficit)		-	-
Surplus/(deficit) for the financial year	15	<u>283</u>	<u>(1,781)</u>
Total comprehensive income		<u><u>283</u></u>	<u><u>(1,781)</u></u>

Approved by the board on 13 February 2026 and signed on its behalf by:

Mrs Darina Divilly  
Director

Michael Geraghty  
Director

# Castleblakeney Community Development Association CLG

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	9	982	237
<b>Current Assets</b>			
Debtors	10	21,882	21,321
Cash and cash equivalents		26,126	17,675
		48,008	38,996
<b>Creditors: amounts falling due within one year</b>	11	(55,335)	(45,861)
<b>Net Current Liabilities</b>		(7,327)	(6,865)
<b>Total Assets less Current Liabilities</b>		(6,345)	(6,628)
<b>Reserves</b>			
Income and expenditure account	15	(6,345)	(6,628)
<b>Members' Deficit</b>		(6,345)	(6,628)

The 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", applying Section 1A of that Standard.

Approved by the board on 13 February 2026 and signed on its behalf by:

Mrs Darina Divilly  
Director

Michael Geraghty  
Director

# Castleblakeney Community Development Association CLG RECONCILIATION OF MEMBERS' FUNDS

as at 31 March 2025

	<b>Retained deficit</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 April 2023</b>	(4,847)	(4,847)
Deficit for the financial year	(1,781)	(1,781)
<b>At 31 March 2024</b>	(6,628)	(6,628)
Surplus for the financial year	283	283
<b>At 31 March 2025</b>	<b>(6,345)</b>	<b>(6,345)</b>

# Castleblakeney Community Development Association CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Castleblakeney Community Development Association CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is Castleblakeney, Ballinasloe, Co. Galway, 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 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, 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 and Section 1A of FRS 102.

#### Income

Income is included in the financial statements as it becomes receivable. The company's principal source of income is derived from funding receivable from the Department of Social Protection for the operation of the local community employment scheme. The company also receives donations from local bodies and organisations in the community.

#### 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:

Plant and machinery	- 20% Straight line
Fixtures, fittings and equipment	- 20% 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.

#### 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 and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

#### 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

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

# Castleblakeney Community Development Association CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Taxation

The company is not liable to corporation tax, it being a company not carrying on a business for the purposes of making a profit. The company is currently in the process of applying for tax exemption status from the Revenue Commissioners.

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that effect the application of the accounting 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. There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities in the financial statements within the year.

### 4. Going concern

The going concern status of the company is dependant on the continuing receipt of funding from the Department of Employment Affairs and Social Protection in order to operate the community employment scheme. There is an agreement in place to support the scheme until the end of March 2026. The directors have a reasonable expectation that funding will be renewed thereafter and on that basis they have prepared the financial accounts on a going concern basis.

### 5. 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.

### 6. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Department of Employment Affairs and Social Protection Funding	450,391	379,706
Donations	6,655	6,929
	<u>457,046</u>	<u>386,635</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the operation of a community employment scheme.

	2025 €	2024 €
<b>7. Operating surplus/(deficit)</b>		
<b>Operating surplus/(deficit) is stated after charging:</b>		
Depreciation of tangible assets	482	303
	<u>482</u>	<u>303</u>

### 8. Employees

The average monthly number of employees, including directors, during the financial year was 22, (2024 - 19).

## Castleblakeney Community Development Association CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 9. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 April 2024	3,185	1,142	4,327
Additions	-	1,227	1,227
	<u>3,185</u>	<u>2,369</u>	<u>5,554</u>
<b>Depreciation</b>			
At 1 April 2024	2,948	1,142	4,090
Charge for the financial year	237	245	482
	<u>3,185</u>	<u>1,387</u>	<u>4,572</u>
<b>Net book value</b>			
At 31 March 2025	<u>-</u>	<u>982</u>	<u>982</u>
At 31 March 2024	<u>237</u>	<u>-</u>	<u>237</u>

#### 10. Debtors

	2025	2024
	€	€
Trade debtors	19,803	18,205
Prepayments	2,079	3,116
	<u>21,882</u>	<u>21,321</u>

All debtors are due within one year.

Trade debtors relates to funding receivable from the Department of Employment Affairs and Social Protection.

#### 11. Creditors

	2025	2024
	€	€
<b>Amounts falling due within one year</b>		
Trade creditors	1,467	950
Taxation	2,517	1,913
Accruals	51,351	42,998
	<u>55,335</u>	<u>45,861</u>

Included in accruals is an advance received from the Department of Employment Affairs and Social Protection of €47,484 (2024: €40,854)

#### 12. Taxation

	2025	2024
	€	€
<b>Creditors:</b>		
PAYE	<u>2,517</u>	<u>1,913</u>

## Castleblakeney Community Development Association CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 13. State Funding

Agency	Department of Employment Affairs and Social Protection
Government Department	Department of Employment Affairs and Social Protection
Grant Programme	Community Employment Scheme
Purpose of the Grant	To operate a community employment scheme for the local community and surrounding areas.
Total funding received in the year	€455,423
Funding taken to income in the current financial statements	€450,391
Funding outstanding at the end of the financial year	€19,803
Funding deferred to the following year	€47,484
Capital Grant	This is not a capital grant
Restriction on use	Restricted to fund costs associated with running the community employment scheme.
Tax Clearance	Castleblakeney Community Development Association CLG is compliant with relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"
Employee Benefits	There were no employees whose total employee benefits exceeded €60,000 for the year ended 31 March 2022
Undertaking	Castleblakeney Community Development Association CLG undertakes that the states investment is protected and will not be used as security for any other activity without prior consultation with the Parent Department and sanction of Department of Public Expenditure and Reform

#### 14. 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 € 1.27.

#### 15. Income Statement

	2025 €	2024 €
At 1 April 2024	(6,628)	(4,847)
Surplus/(deficit) for the financial year	<u>283</u>	<u>(1,781)</u>
At 31 March 2025	<u><u>(6,345)</u></u>	<u><u>(6,628)</u></u>

#### 16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

# Castleblakeney Community Development Association CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 17. Contingent liabilities

The company has received funding from the Department of Employment Affairs and Social Protection. Funding is repayable if certain circumstances outlined in the funding agreement occurs.

### 18. Directors' remuneration

The directors did not receive any forms of remuneration in the current or previous period as they provide their services on a voluntary basis.

### 19. Related party transactions

There were no related party transactions during the year.

### 20. Controlling interest

The company is controlled by the directors of the company.

### 21. Post-Balance Sheet Events

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

### 22. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 February 2026.

**CASTLEBLAKENEY COMMUNITY DEVELOPMENT ASSOCIATION CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**NOT COVERED BY THE AUDITORS REPORT**

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

**Castleblakeney Community Development Association CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 March 2025

	2025 €	2024 €
<b>Income</b>		
Department of Employment Affairs and Social Protection funding	450,391	379,706
Donations	6,655	6,929
	<u>457,046</u>	<u>386,635</u>
<b>Expenditure</b>		
Wages and salaries	424,092	355,133
Social welfare costs	6,776	6,033
Training & development	4,807	4,730
Insurance	3,199	4,644
Light and heat	726	680
Materials	8,993	6,673
Printing, postage and stationery	2,216	1,816
Telephone	1,277	3,058
Travelling expenses	1,866	618
Bank charges	313	295
General expenses	132	2,650
Auditor's remuneration	1,884	1,783
Depreciation	482	303
	<u>456,763</u>	<u>388,416</u>
<b>Net surplus/(deficit)</b>	<u>283</u>	<u>(1,781)</u>