

Company Number: 121792

Dromina Community Council Limited (Company Limited By Guarantee)

Abridged Financial Statements

for the financial year ended 31 March 2025

Dromina Community Council Limited (Company Limited By Guarantee)

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Dromina Community Council Limited (Company Limited By Guarantee)
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.

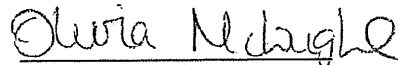
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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.

Signed on behalf of the board



Brendan Quinn
Director

20 February 2026



Olivia McLoughlin
Director

20 February 2026

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF DROMINA COMMUNITY COUNCIL LIMITED (COMPANY LIMITED BY GUARANTEE)

pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Dromina Community Council Limited (Company Limited By Guarantee) ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial year ended 31 March 2025 on pages 7 to 13 which the directors of Dromina Community Council Limited (Company Limited By Guarantee) propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 20 February 2026 we reported to the members on the company's financial statements for the financial year ended 31 March 2025 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Dromina Community Council Limited (Company Limited By Guarantee) ('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 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", 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 3 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.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF DROMINA COMMUNITY COUNCIL LIMITED (COMPANY LIMITED BY GUARANTEE)

pursuant to section 356(1) and 356(2) of the Companies Act 2014

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.

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 3, 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.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF DROMINA COMMUNITY COUNCIL LIMITED (COMPANY LIMITED BY GUARANTEE)

pursuant to section 356(1) and 356(2) of the Companies Act 2014

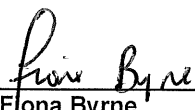
Auditor's responsibilities for the audit of the financial statements

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 located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's 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."



Fiona Byrne

for and on behalf of

FORVIS MAZARS IRELAND LIMITED

Chartered Accountants and Statutory Audit Firm

First Floor

89/90 South Mall

Co. Cork

Ireland

20 February 2026

Dromina Community Council Limited (Company Limited By Guarantee)

BALANCE SHEET


as at 31 March 2025

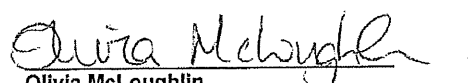
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	<u>245,357</u>	<u>249,393</u>
Current Assets			
Cash and cash equivalents		35,495	29,736
Creditors: amounts falling due within one year	10	<u>(19,402)</u>	<u>(13,365)</u>
Net Current Assets		<u>16,093</u>	<u>16,371</u>
Total Assets less Current Liabilities		<u>261,450</u>	<u>265,764</u>
Creditors:			
amounts falling due after more than one year	11	<u>(11,837)</u>	<u>(14,766)</u>
Net Assets		<u>249,613</u>	<u>250,998</u>
Reserves			
Revaluation reserve	13	135,449	135,449
Income and expenditure account		<u>114,164</u>	<u>115,549</u>
Equity attributable to owners of the company		<u>249,613</u>	<u>250,998</u>

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.

We as Directors of Dromina Community Council Limited (Company Limited By Guarantee), state that -
The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 February 2026 and signed on its behalf by:


Brendan Quinn
Director


Olivia McLoughlin
Director

Dromina Community Council Limited (Company Limited By Guarantee)
RECONCILIATION OF MEMBERS' FUNDS

as at 31 March 2025

	Retained surplus	Revaluation reserve	Total
	€	€	€
At 1 April 2023	94,694	135,449	230,143
Surplus for the financial year	<u>20,855</u>	<u>-</u>	<u>20,855</u>
At 31 March 2024	115,549	135,449	250,998
Deficit for the financial year	<u>(1,385)</u>	<u>-</u>	<u>(1,385)</u>
At 31 March 2025	<u><u>114,164</u></u>	<u><u>135,449</u></u>	<u><u>249,613</u></u>

Dromina Community Council Limited (Company Limited By Guarantee) NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Dromina Community Council Limited (Company Limited By Guarantee) is a company limited by guarantee incorporated in Ireland. The registered office of the company is Dromina,, Charleville,, Co. Cork which is also the principal place of business of the company. The company is a community association providing the use of the hall and childcare facilities within the community. The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Dromina, Charleville, Co. Cork. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company number is 121792.

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 derived from the provision of childcare services and rental of hall for the benefit of the community. All income is recognised on receipt, except where required under contract. See below the accounting policy in Government Grants. Deferred Income is recognised in the Income and Expenditure account when the goods or services are delivered to the company. All income from sale of goods and services and other sources, reflects the substance of all relevant contracts and arrangements with the customers and other parties.

Government Grants

Pobal Grants received on behalf of the Department of Children and Youth Affairs in relation to ECCE and CCS programmes.

Pobal Grants are credited to the Income and Expenditure account in the financial year in which the expenditure is incurred. These are included with the Income section of the Financial Statements.

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	-	2% S.L.
Fixtures, Fittings and Equipment	-	12.5% S.L. & 20% R.B.
Computer Equipment	-	12.5% S.L.

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.

Certain Fixed Assets have been revalued in fair value on or prior to the date of transition to FRS102. Measured on the basis of deemed cost: being the revalued amount on the date of valuation.

Leasing

Rentals payable under operating leases are dealt within the Income and Expenditure Account as incurred over the period of the rental agreement.

Dromina Community Council Limited (Company Limited By Guarantee)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Cash and cash equivalents

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.

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

3. 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.

Dromina Community Council Limited (Company Limited By Guarantee) NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4. Critical Accounting Judgements and Estimates

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 material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing useful economic lives for depreciation purposes of property, plant & equipment and motor vehicles

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

Going Concern

The company made a loss of €1,385 for the financial year. The companies activities are mostly funded by the Pobal on behalf of the Department of Children and Youth Affairs. Consequently, the directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future and therefore the going concern basis of preparation has been adopted, however the company is dependent on the continued support of the Department of Children and Youth Affairs for the entity to continue as a going concern, where support was withdrawn there would be a significant uncertainty regarding the company's ability to continue as a going concern.

5. Operating (deficit)/surplus	2025	2024
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible assets	7,106	6,870
	<u> </u>	<u> </u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,222	1,423
	<u> </u>	<u> </u>

7. Employees

All PAYE taxes have been paid shortly after the year end, while holding a valid taxation clearance certificate, therefore in compliance with circular 44/2006 "Tax Clearance Procedure, Grants, Subsidies and Similar Type Payments".

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Employees including Directors	5	5
	<u> </u>	<u> </u>

8. Employee benefits

No employee received employee benefits of more than €60,000 in the year (2024: Nil)

continued

Dromina Community Council Limited (Company Limited By Guarantee) NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

9. Tangible assets	Land and Buildings Freehold €	Fixtures, Fittings and Equipment €	Computer Equipment €	Total €
Cost				
At 1 April 2024	269,676	22,766	1,284	293,726
Additions	3,405	-	-	3,405
Transfers	-	(335)	-	(335)
At 31 March 2025	<u>273,081</u>	<u>22,431</u>	<u>1,284</u>	<u>296,796</u>
Depreciation				
At 1 April 2024	29,173	14,371	789	44,333
Charge for the financial year	5,462	1,484	160	7,106
At 31 March 2025	<u>34,635</u>	<u>15,855</u>	<u>949</u>	<u>51,439</u>
Net book value				
At 31 March 2025	<u><u>238,446</u></u>	<u><u>6,576</u></u>	<u><u>335</u></u>	<u><u>245,357</u></u>
At 31 March 2024	<u><u>240,503</u></u>	<u><u>8,395</u></u>	<u><u>495</u></u>	<u><u>249,393</u></u>

The historic value of the land and building would be €61,522 (2024: €61,522).

10. Creditors Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	4,151	4,151
Taxation	1,994	2,336
Other creditors	2,232	840
Accruals	11,025	6,038
	<u>19,402</u>	<u>13,365</u>
11. Creditors Amounts falling due after more than one year	2025 €	2024 €
Bank loan	11,837	14,766
Loans		
Repayable in one year or less, or on demand	4,151	4,151
Repayable between one and two years	4,150	4,150
Repayable between two and five years	7,687	10,616
	<u>15,988</u>	<u>18,917</u>

12. 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.

Dromina Community Council Limited (Company Limited By Guarantee) NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. Income Statement

	Revaluation reserve	Income and expenditure account	Total
	€	€	€
At 1 April 2024	135,449	115,549	250,998
(Deficit)/surplus for the financial year	-	(1,385)	(1,385)
At 31 March 2025	<u>135,449</u>	<u>114,164</u>	<u>249,613</u>

14. Financial commitments

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

15. Capital commitments

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

16. Related party transactions

The company directors act in a voluntary capacity and do not receive any remuneration in respect of the office.

17. Post-Balance Sheet Events

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

18. Government Grants

Pobal Grants received on behalf of the Department of Children and Youth Affairs in relation to ECCE and CCS programmes.

Pobal Grants are credited to the Income and Expenditure account in the financial year in which the expenditure is incurred. These are included with the Income section of the Financial Statements. See Note 18. Note 18 is deemed to form part of the financial statements.

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
of Dromina Community Council Limited (Company Limited By Guarantee)
pursuant to section 356(2) of the Companies Act 2014**

'We have examined:

- (i) the abridged financial statements for the financial year ended 31 March 2025 on pages 7 to 13 which the directors of Dromina Community Council Limited (Company Limited By Guarantee) propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

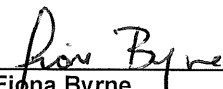
It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Dromina Community Council Limited (Company Limited By Guarantee) ('the company') and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).



Fiona Byrne
for and on behalf of
FORVIS MAZARS IRELAND LIMITED
Chartered Accountants and Statutory Audit Firm
First Floor
89/90 South Mall
Co. Cork
Ireland

20 February 2026