

Registration number 341626

BALLINTUBBER DEVELOPMENT ASSOCIATION CLG
(Company limited by guarantee not having a share capital)

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

BALLINTUBBER DEVELOPMENT ASSOCIATION CLG

COMPANY INFORMATION

Director Margaret McCormack
Fiona Thompson
Alan Garvey

Secretary Fiona Thompson

Company number 341626

Registered office Brooklawn House
Ballintubber
Co Roscommon

Accountants Noel Carr & Co
Chartered Accountants
Castle Street
Roscommon

Bankers Bank of Ireland
The Square
Castlerea
Co Roscommon

BALLINTUBBER DEVELOPMENT ASSOCIATION CLG

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BALLINTUBBER DEVELOPMENT ASSOCIATION CLG

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the director to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year.

The director are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act, 2014 and all Regulations to be construed as one with this Act. They are responsible for ensuring that the company otherwise complies with the provisions of the Act relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 4 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Noel Carr & Co, Chartered Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025.

On behalf of the board

Margaret McCormack

**Margaret McCormack
Director**

Fiona Thompson

**Fiona Thompson
Director**

3 March 2026

BALLINTUBBER DEVELOPMENT ASSOCIATION CLG

ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 €	2024 €
Fixed assets			
Tangible assets	2	8,088	10,783
Current assets			
Cash at bank and in hand		15,500	45,019
		<u>15,500</u>	<u>45,019</u>
Creditors: amounts falling due within one year		<u>(8,875)</u>	<u>(11,499)</u>
Net current assets		<u>6,625</u>	<u>33,520</u>
Total assets less current liabilities		14,713	44,303
Accruals and deferred income		<u>(12,778)</u>	<u>(42,778)</u>
Net assets		<u>1,935</u>	<u>1,525</u>
Capital and reserves			
Profit and loss account		<u>1,935</u>	<u>1,525</u>
Shareholders' funds		<u>1,935</u>	<u>1,525</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The director confirms that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 1 the director acknowledges the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board

Margaret McCormack

Fiona Thompson

Margaret McCormack
Director

Fiona Thompson
Director

3 March 2026

The notes on pages 3 to 4 form an integral part of these financial statements.

BALLINTUBBER DEVELOPMENT ASSOCIATION CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of accounting

The financial statements have been prepared on the going concern basis under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

Income

Income represents the total amount of rental income and other income received during the year and is recognised on a receivable basis.

Expenses include VAT where applicable as the company cannot reclaim it.

1.1. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% straight line
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1.2. Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

BALLINTUBBER DEVELOPMENT ASSOCIATION CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. Fixed assets	Tangible fixed assets €
Cost	
At 1 January 2025	21,563
At 31 December 2025	<u>21,563</u>
Depreciation	
At 1 January 2025	10,780
Charge for year	<u>2,695</u>
At 31 December 2025	<u>13,475</u>
Net book values	
At 31 December 2025	<u>8,088</u>
At 31 December 2024	<u><u>10,783</u></u>

3. Company Status

Ballintubber Development Association CLG is a company limited by guarantee and does not have a share capital. The liability of each member, in the event of the company being wound up, is an amount not exceeding €1.

4. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 3 March 2026.