#### BALLYLIFFIN GOLF CLUB

## CONSTITUTION 2025

## NAME AND OWNERSHIP

## 1(a). The Club shall be called “Ballyliffin Golf Club”.

## 1(b). The property of the Club shall be vested in and under the legal control of the Trustees of the Club in accordance with the provisions of this Constitution on behalf of the Members.

## 1(c). The Club Council is the body elected to manage the business and affairs of the Club in accordance with the constitution.

## ETHOS AND OBJECTIVES OF THE CLUB

2(a). The main object for which the club is established is for the promotion of golf amongst its members and also for the promotion of youth golf in the area and the implementation of the guidelines contained in the current Code of Ethics and Good Practice for Children’s Sport in Ireland.

In furtherance exclusively of the foregoing object the Club shall have the following subsidiary objects:

## 2(b). Provide and improve facilities for playing golf and such other facilities and amenities as are usual, incidental or desirable in a golf club for its members.

## 2(c). Recognise and accept the Royal and Ancient Golf Club of St. Andrews as the sole authority for prescribing and implementing the Rules of Golf and the Rules of Amateur Status.

## 2(d).  Be affiliated to the Golf Ireland and shall conform and abide by the constitution and bye-laws of Golf Ireland and shall abide by the rules prescribed by the R & A and the USGA.

2(e).  Make the facilities of the club available to Golf Ireland at reasonable intervals as may be agreed by Council.

## 2(f). Promote among its members an understanding of the ethos of golf, and respect for the rights, safety, and welfare of fellow-members, employees and visitors.

## MEMBERSHIP OF THE CLUB

3. The Club shall consist of the following classes of members:

**CLASS A:** FULL MEMBERS – Persons of 18 years or over who are elected to membership and paying the relevant subscription are entitled to full member status and to attend and vote at General Meetings of the Club.

**CLASS B:** VETERAN MEMBERS – Persons who have paid Full or Associate Annual Subscriptions for 20 consecutive years and have reached their 65th birthday on Jan 1st of the subscription year, shall be deemed to qualify for Veteran Membership. Veteran Full Members are entitled to attend and vote at General Meetings of the Club.

**CLASS C (1):** HONORARY MEMBERS – Council may at its discretion award Honorary Membership to persons who have rendered exceptional services to the game of golf or society in general. No one shall be elected as an Honorary Member unless at least two thirds of Council Members, present and voting, record by secret ballot their vote in his/her favour. Such members are not entitled to attend and vote at General Meetings of the Club.

**CLASS C (2):** HONORARY MEMBERS – Council may at its discretion nominate as Honorary Members such members who have rendered exceptional service to the club. Notice of such nomination shall be posted on the club notice board at least one month before the meeting of Council at which the election is to be made. No one shall be elected as an Honorary Member unless at least two thirds of Council Members, present and voting, record by secret ballot their vote in his/her favour. Former Full members elected as Honorary Members retain full membership rights and are entitled to attend and vote at General Meetings of the Club.

**CLASS D:** COUNTRY MEMBERS – Persons whose Principal Private Residence is in the island of Ireland or in Britain and is situated more than 200 km radius from the clubhouse. Country Members are ineligible to compete for Captain's or President's Prize or to attend or vote at General Meetings of the Club.

Existing Country Members shall retain their rights and status

**CLASS E:** JUNIOR MEMBERS – Persons under 18 years on January 1st of the Subscription year. These members are eligible to compete in competitions at the discretion of Council and in accordance with Golf Ireland policy.

Junior Members are ineligible to compete for Captain’s or President’s Prizes and are not entitled to attend or vote at General Meetings of the Club

**CLASS G:** STUDENT MEMBERS – Persons over 18 years and under 25, on 1st January of the Subscription year, and in full-time education.

Student Members are ineligible to compete for Captain’s or President’s Prizes and are not entitled to attend or vote at General Meetings of the Club

**CLASS H:** TEMPORARY MEMBERS -

1. Persons who are members of recognised golf clubs and/or recognised golf societies who satisfy the Secretary/ Manager that they wish to use the golfing facilities of the club, may be accepted as temporary members subject to paying the fees as set out in (ii) below.
2. The council shall fix from time to time the fee payable by temporary members who wish to play on the course and use the club’s premises. All fees must be paid in advance except by prior arrangement with the Secretary/Manager.
3. Temporary members shall have full use of the Clubhouse facilities but may not introduce visitors.
4. Temporary members may not play in confined club competitions.
5. Green fee payers and Open Competition entrants are deemed to be Temporary Members of the Club for the day.
6. Temporary Members are not entitled to attend or vote at General Meetings of the Club.

**CLASS I:** HOUSE MEMBERS – Persons who shall have the use of the Clubhouse but not of the links.

House Members are not entitled to attend or vote at General Meetings of the Club.

**CLASS J:** COURTESY MEMBERS – Persons to whom Council feel the right to the use of the links and clubhouse should be extended as a courtesy, may be admitted as courtesy members.

Courtesy Members are not entitled to attend or vote at General Meetings of the Club.

**CLASS K:** 5 DAY MEMBERSHIP – Persons having the right to play either course Monday to Friday only, having no voting rights and are not permitted to represent the club in team or match play events.

5 Day Members are ineligible to compete for Captain’s or President’s Prizes and are not entitled to attend or vote at General Meetings of the Club.

**CLASS L:** INTERNATIONAL LIFE MEMBERSHIP –

Persons resident outside the island of Ireland may apply for International Life Membership according to council guidelines. Membership is not transferable and has no right of succession. Membership lapses if the international member takes up permanent residence in the island of Ireland. International Life Members are not entitled to attend or vote at General Meetings of the Club and are ineligible to compete for either the Captain’s or President’s prizes.

**CLASS M:** LADY ASSOCIATE MEMBERSHIP –

This class of membership is no longer available in compliance with The Equal Status Acts 2000 to 2004 and The Equality Acts 1998 and 2004. Existing Lady Associate Members may retain their status. Associate Members are not entitled to attend or vote at General Meetings of the Club.

**CLASS N:** YOUNG ADULT MEMBERSHIP – Persons over 18 years and under 30 on January 1st of the Subscription year. Young Adult Members are entitled to attend and vote at General Meetings of the Club.

**CLASS O:** NOVICE MEMBERSHIP- Persons who have not been an adult member of any club in the past may become Novice Members of the club for up to 2 years. Novice Members are not issued with official handicaps and may not play on the competition course. Novice Members shall have full use of the Clubhouse facilities. Novice Members are not entitled to attend or vote at General Meetings of the Club.

**CLASS P:** POLLAN LINKS MEMBERSHIP—Persons who are members of the Pollan Links are not issued with official handicaps and do not have playing rights on the Championship Courses. Pollan Links Members shall have full use of the Clubhouse facilities. Pollan Links Members are not entitled to attend or vote at General Meetings of the Club.

Council may make a married couple/registered civil partnership ticket available.

# **MANAGEMENT OF THE CLUB**

4(a). The affairs of the Club shall be managed by a Council, consisting of a President, a Captain, and a Vice Captain (all of whom shall be appointed by the outgoing Council, subject to ratification by the Annual General Meeting); and the following who shall be elected at the Annual General Meeting:-a Secretary, a Treasurer, and Ten Councillors. In

addition, the Trustees, and as provided in 4(c) the immediate past President and past Captain shall be members of Council. All members of Council must be Full Members of the Club.

4(b).The attendance of eight members at a Council meeting shall form a quorum.

4(c).The immediate past President and past Captain shall remain as members of the Council for the year following the Annual General Meeting at which they relinquish office.

4(d).Elected office bearers, except Trustees, will retire annually, and are eligible for re-election.

4(e). An Auditor shall be appointed at the Annual General Meeting each year.

4(f). A General Meeting other than an Annual General Meeting is authorised to approve the appointment of vice- captain by the present Council and ratify such appointment on the occasion of a General Meeting being other than on the occasion of the Annual General Meeting.

4(g). All Council members will, at the first Council meeting of the year, declare any conflict of interest or potential conflict of interest between their membership of Council and their financial, business or familial interests or other involvements. These declarations will be recorded by the Honorary Secretary in the minutes of that meeting. Any Council member for whom a conflict of interest arises after the initial Council meeting will immediately inform the Honorary Secretary in writing of that conflict. The Honorary Secretary will make this information known at the next Council meeting and record it in the minutes. No Council members are permitted to vote on any matter on which they have a conflict of interest. Council may ask a member to leave any Council meeting during discussion of this matter.

Council will rule on the existence of any conflict of interest alleged to exist between any member of Council and Ballyliffin Golf Club. Any Council member found to have an undeclared conflict of interest may be required to stand down from Council.

4(h). Council shall appoint a Club Children’s Officer and Club Designated Liaison Person to oversee Youth Golf within the Club. If the appointed person is not a member of council, then a member of council will be appointed to coordinate with the appointed person.

## POWERS OF MANAGEMENT

5(a).The Council shall have power to elect all committees, authorise payments from the funds of the Club, and to adopt such measures as shall seem to be desirable in the interests of the Club. Any decision of the Council, duly posted on the Clubhouse notice board, shall be final and binding on all members of the Club, until set aside by the Council or a General Meeting.

5(b).The Council shall have power to co-opt a Full member of the Club to fill a vacancy on the Council. The Council will consider all applications for membership.

5(c).The Captain and Secretary shall be ex-officio members of all committees. Membership of the committees need not be confined to members of the Council.

5(d).The Council shall have power to fix, at its discretion all fees and charges connected with the running of the Club. This rule shall cover fees for temporary members and visitors as well as charges for refreshments and meals sold in the Clubhouse. The rate of Annual Subscriptions can only be fixed at a General Meeting.

**TRUSTEES OF THE CLUB**

6(a).The property of the Club shall be vested in the Trustees in trust for the members, for the time being.

6(b).The Trustees, who will number five, shall be nominated by Council, by secret ballot, for a term of 5 years, and shall be eligible for re-election at the end of that period.

Trustees should be ratified by members at the General Meeting following their nomination.

Any Trustee may be removed from office by a two-thirds majority of the members present and voting at a General Meeting convened specially for that purpose.

Trustees should be Full Members of good standing and have been a member of the club for a minimum of 25 years.

6(c).The Trustees shall have the power to deal with the property of the Club whether by way of purchase, sale, letting, lease, mortgage, release, or otherwise as directed by resolution of the Council. Such decision of Council shall require the consent of two thirds of the members present and voting.

6(d).The Trustees shall have power to borrow monies on the security of the property of the Club as directed by resolution of the Council.

6(e).The Trustees shall be indemnified by the members of the Club, for the time being, against loss or expense which they may incur or become liable to, by reason of the exercise by them of any power conferred upon them as directed by the Council.

# **GENERAL MEETINGS**

7(a) The Annual General Meeting of the club for receiving the Councils report, the Treasurer's financial statement, electing office bearers and Councilors, revising the Constitution and transacting other business shall be held not later than March 31st each year, other than in exceptional circumstances. A preliminary notice of the Annual General Meeting shall be posted on the Clubhouse notice board, and inserted in the local press at least 21 days prior to the meeting.  Notice of a motion to be proposed at the Annual General Meeting or any other General Meeting of the Club must be submitted to the Secretary in writing at least 14 days prior to the date of the meeting.

7(b) The quorum for a General Meeting shall be 40 members present and entitled to attend and vote. No business shall be transacted at any General Meeting unless a quorum is present at the commencement of business, but such a meeting shall not be rendered incompetent to transact business by reason of departure of any member after the chair has been taken. If at the expiration of one hour from the time appointed for a General Meeting, a quorum were not present, the meeting shall stand dissolved.

7(c) No member who is absent from the Annual General Meeting may be put forward for election to any office unless the Secretary has received written consent to their nomination.

7(d) At least five clear days notice of every General Meeting shall be given to each member by circular to his/her last known place of residence, specifying the time and place of the meeting. This notice may alternatively be communicated electronically.

7(e) At every General Meeting or other function of the Club, the President or, in his/her absence, the Captain, or, in the absence of both, a chairperson elected by those present, shall preside.

7(f) A minute book shall be kept in which the business transacted at all meetings of the Club shall be entered by the Secretary at or after each meeting and which shall be produced at each meeting.

7(g) The Secretary shall call a special General Meeting of the Club on receipt of a requisition signed by not less than 20 members and stating the business to be brought forward. Council shall have the power to call a special General Meeting at any time it deems necessary.

7(h) In exceptional circumstances, General Meetings may be held in a virtual format at the discretion of Council.

In the case of a virtual meeting, those attending virtually are considered to be present and entitled to attend and vote.

**COUNCIL MEETINGS**

8(a). The Council shall endeavour to hold meetings monthly to attend to the affairs of the club. Extra meetings may be called when deemed necessary by the Honorary Secretary or Captain or by requisition of five members of the Council. Council members should receive at least two clear days notice of each Council meeting, by circular to his/her last known place of residence, specifying the time and place of the meeting and the business to be transacted. This notice may alternatively be communicated electronically with the consent of the member. Council meetings may be held virtually at the discretion of Council.

8(b). At its first meeting each year the Council shall appoint from persons within the club such committees or sub-committees as it deems appropriate to the efficient running of the affairs of the club.

8(c). The Council shall define the duties and responsibilities of the committees and may delegate to the committees such power as it deems advisable. Each committee shall have a convenor and shall meet regularly or as directed by council, furnish a report, and make such recommendations to the Council as may seem necessary.

The Council shall consider all such reports and, until adopted by that body, these reports shall have no effect.

8(d). All meetings of Council shall be called by the Honorary Secretary, or by requisition of the Captain, or by any five members of Council, stating the business to be transacted.

8(e). At every Council meeting, the Captain or, in his/her absence, the President or, in the absence of both, a chairperson elected by those present, shall preside.

8(f). The Club Manager shall attend Council Meetings at the discretion of Council, but shall not have a vote.

# **ADMISSION OF MEMBERS**

9(a). Each candidate for admission shall be proposed by a Full Member or Lady Associate Member of five years standing and seconded by another such member and his/her name and address, with the names of his/her proposer, shall be posted on the clubhouse notice board at least seven days prior to the meeting of Council at which his/her admission to the club is to be considered.

9(b). When a proposal for membership has been rejected at a Council meeting, a fresh proposal in respect of the person concerned may not be proposed again for six months.

9(c). Council shall have the power to accept or reject any proposal for membership. Having been accepted for membership, the proposed member will be invited to attend an introductory meeting and shall be on probation for one year. No applications for membership may be accepted unless the amount of the current annual subscription and any required entrance fee has been lodged.

9(d). It shall be left to the discretion of Council to close any category of membership of the club from time to time, as may be considered necessary. If the membership is closed, the Manager/Honorary Secretary shall keep a waiting list of candidates for admission.

## ANNUAL SUBSCRIPTIONS

10(a).  The Annual Subscription shall be due and payable by the 1st May each year. After 1st May only members whose subscriptions are paid shall be eligible to compete in Club Competitions.

10(b).   Any member whose subscription is not paid by 31st May ceases to be a member of the club.  The Council may in exceptional circumstances re-admit such person on payment of all arrears without complying with the requirements of 9(a).

### METHODS OF VOTING

11(a). No proxies shall be allowed, and if a majority of the members wish any questions under discussion to be put to a vote by secret ballot, that method shall be adopted. When voting is equal the Chairperson shall have a casting vote.

11(b). A declaration by the Chairperson at any Meeting that a motion has been lost or carried shall be conclusive unless, immediately on such declaration, the declaration is questioned or unless a substantial irregularity comes to light subsequently.

11(c). All questions as to the validity of particular votes shall be raised at the time of tender of such votes, and decided by the Chairperson of the meeting, whose decision shall be final, and no question shall be raised at any other time as to the validity of such votes, unless a substantial irregularity comes to light subsequently.

## CONDUCT WITHIN THE CLUB

12(a). Ballyliffin Golf Club is a community golf club that prides itself on inclusiveness and its good relationship with the local and wider community. The ethos of the club is to facilitate, promote and encourage the playing of golf and social interaction in a community based family friendly club environment.

12(b). No member, visitor or employee shall at any time act in a manner that could reasonably be considered to be offensive to any fellow member, visitor or employee by way of word, deed or action.

12(c). All members shall adhere at all times to the rules and bylaws of the Club as laid down by Council and all members while playing golf shall adhere to the laws of the game as laid down by the R&A, the USGA and Golf Ireland.

12(d). Any member, visitor or employee whose conduct on club property is deemed contrary to the interest of the club, to any person or otherwise involves breaches of the Constitution and rules of the club or its bylaws may be subjected to a disciplinary procedure as set out in the Club Code of Conduct and Disciplinary Policy.

12(e). The Club Council is the only authority with the power to suspend or expel a member.

12(f). Council will take no action against any member without full and careful consideration of the implications of such action for Ballyliffin Golf Club. Any member subjected to disciplinary action under the Club Code of Conduct and Disciplinary Policy will have the right of appeal to Council.

12(g). The Manager, any Honorary Officer or Council member may intervene and sanction individual(s) on witnessing any behaviour injurious to the ethos or good name of Ballyliffin Golf Club.

The Manager and Honorary Secretary should be informed of any such intervention.

12(h). Complaints in writing to the Honorary Secretary or Manager shall be referred to the Disciplinary Committee and dealt with in accordance with the Club Code of Conduct and Disciplinary Policy.

## RESIGNATIONS

13. Any member wishing to withdraw from the Club should notify his/her wish, in writing, to the Honorary Secretary or Manager at the earliest possible opportunity.

## PLAY ON THE LINKS

14. Council shall have the right to close or reserve the links and/or the clubhouse on any occasion and to impose any restrictions on play which may be necessary. No competition shall be played on the links without the permission of Council.

## NOTICES

15. The exhibition of notices or documents of any kind in the clubhouse is prohibited, unless same is authorised by the Honorary Secretary or Manager.

**VISITORS**

16(a). A Visitor’s Book will be kept in the clubhouse.

16(b). Council may admit any person as a visitor.

16(c). Visitors shall be introduced by members (excluding classes E, H), by inserting the name and home address in the Visitors Book dating and signing the entry.

16(d). A person introduced as a visitor will not thereby have the right of play on the links.

16(e). Council may restrict the number of visitors to the clubhouse. Council may limit the number of visitors to be introduced by any one member and any one time.

## EXCISABLE LIQUOR

LICENCING, REGISTRATION OF CLUBS ACTS, AND THE INTOXICATING LIQUOR ACTS.

17 (a) No excisable liquor shall be supplied for consumption on the Club premises to any person other than a Club member, or to be consumed on the Club premises by any person otherwise than in accordance with the provisions of Section 56 of the Intoxicating Liquor Act, 1927, as amended by Section 6 of the Intoxicating Liquor Act, 1960, and as further amended by Section 6 of the Intoxicating Liquor Act, 1962.No person other than a member (as defined) shall order or pay for refreshments in the clubhouse. Payment must be paid for every expense incurred in the clubhouse before the person ordering leaves the premises.

1. No Excisable Liquor shall be sold or supplied for consumption outside the premises of the Club.
2. No Excisable Liquor shall be sold or supplied to any person under the age of 18 years.
3. No visitor shall be supplied with excisable liquor on the club premises unless on the invitation of and in the company of a member, and that member, shall, upon the admission of visitor to the club premises or immediately upon his being supplied with such liquor, enter his or her own name and the name and address of the visitor in a book which shall be kept for the purpose and which shall show the date of such visit.
4. The committee of management may prohibit the admission of any visitor to the club premises and no member shall bring any person whose admission is prohibited into the club premises.
5. No excisable liquor shall be sold or supplied for consumption outside the premises of the club, except to members of the club, between the hours of eight o’clock in the morning and ten o’clock at night.
6. No excisable liquors shall be sold or supplied in the club premises to any person under the age of eighteen years.
7. No member of the Committee of Management or officer, and no manager or servant employed by the club, shall have any personal interest in the sale to the club of supplies of excisable liquors, or in the profits arising from such sale.
8. Subject to the exceptions contained in clause 16(j), no excisable liquor shall be supplied for consumption on the club premises to any other person (other than a member of the club lodging in the club premises) or be consumed on the club premises by any person (other than a member of the club lodging on the club premises).
	1. On weekdays, Monday, Tuesday, Wednesday, Thursday before 10.30 a.m. in the morning and after 11.30 p.m. in the evening
	2. On Friday and Saturday before 10.30 a.m. in the morning and after12.30 a. m. in the evening.
	3. On any Sunday, before 12.30 p.m. in the afternoon and after 11.00 p.m. in the evening.
	4. On St. Patrick’s Day, where that day falls on a weekday, before the 12.30 p.m. in the afternoon or after 12.30 a.m. in the evening
	5. At any time on Christmas Day.
	6. Christmas Eve before 10.30 a.m. in the morning and after 11.30 p.m. in the evening.
9. Nothing contained in the Registration of Clubs Acts, 1904 - 2008, or contained by virtue only of the operation of clause 16(i) hereof, shall operate to prohibit the supplying for consumption of excisable liquor to any person or the consumption of excisable liquor on the club premises by any person
	1. On Christmas Day, between 12.00 midday and 10.00 p.m. in the evening.
	2. On any other day, for one hour after the expiration of any period in respect of that during which it is lawful for the club to supply any excisable liquor for consumption on the club premises If in each case the excisable liquor is –
		1. ordered by the person at the same time as a substantial meal is ordered by him or her
		2. consumed at the same time as and with the meal supplied and consumed in the portion of the club premises usually set apart for the supply of meals, and
		3. Paid for at the same time as the meal is paid for
10. In the clauses 16(i) and 16(j) hereof, ‘weekdays’ and ‘Sunday’ have the meanings assigned to them by Section 1 of the Intoxicating Liquor Act, 2000.

In addition to the foregoing rules, any rules, requirements, clauses and regulations embodied in or required by the Licencing (Ireland) Acts 1883 to 1925, the Registration of Clubs Acts,1904 to 2008, the Intoxicating Liquor Acts 1924 to 2008 or any Statutory Enactment, Legislation or Regulation amending extending or altering the provisions thereof shall be deemed to be incorporated in and comprise part of the rules of the club.

### COPIES OF CONSTITUTION AND RULES

18. Each member (a) shall be furnished with a copy of the Constitution and current rules on admission to membership and (b) shall be supplied with a Membership Card annually on payment of subscription.

## ALTERATIONS TO CONSTITUTION

19. The Constitution of the Club shall not be amended except by a two-thirds majority of the members present and voting at a General Meeting. The particular clause or clauses of the Constitution which it is proposed to amend must be specified in the notices for the said meeting.

Council may amend the Constitution for the purpose of complying with the Provisions of the Registration of Clubs Acts, 1904-2008, and the Intoxicating Liquor Acts 1924-2008 or any Act, which may be passed amending same.

**REVENUE COMMISSIONERS OBLIGATIONS**

20.1 Additions, alterations or amendments:

No addition, alteration or amendment shall be made to the provisions of the object(s) clause, the income and property clause, the winding up clause, the keeping of accounts clause or this clause of the Constitution for the time being in force unless the same shall have been previously approved in writing by the Revenue Commissioners.

20.2 Income and Property:

The income and property of the Club shall be applied solely towards the promotion of the object(s) as set forth in this Constitution. No portion of the Club’s income and property shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to members of the Club. No officer shall be appointed to any office of the Club paid by salary or fees, or receive any remuneration or other benefit in money or money’s worth from the Club.

However, nothing shall prevent any payment in good faith by the Club of:

a) reasonable and proper remuneration to any member or servant of the Club (not being an officer) for any services rendered to the Club;

1. b) interest at a rate not exceeding 1% above the Euro Interbank Offered Rate (Euribor) per annum on money lent by an officer or other members of the Club to the Club;
2. c) reasonable and proper rent for premises demised and let by any member of the Club (including any officer) to the Club;
3. d) reasonable and proper out-of-pocket expenses incurred by any officer in connection with their attendance to any matter affecting the Club;
4. e) fees, remuneration or other benefit in money or money’s worth to any Company of which an officer may be a member holding not more than one hundredth part of the issued capital of such Company;

20.3 Winding-up:

If upon the winding up or dissolution of the Club there remains, after satisfaction of all debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the Club. Instead, such property shall be given or transferred to some other institution or institutions having objects similar to the objects of the Club. The institution or institutions to which the property is to be given or transferred shall prohibit the distribution of their income and property among their members to an extent at least as great as is imposed on the Club under or by virtue of the Income and Property clause. hereof. Members of the Club shall select the relevant institution or institutions at or before the time of dissolution, and if and so far as effect cannot be given to such provisions, then the property shall be given or transferred to some charitable object. Final accounts will be prepared and submitted that will include a section that identifies and values any assets transferred along with the details of the recipients and the terms of the transfer.

20.4 Keeping of Accounts:

Annual accounts shall be kept and made available to Revenue on request. Where the gross annual income exceeds €250,000 the accounts will be audited.