

Naionra Chaisleain Nua
Annual Report and Financial Statements
for the financial year ended 31 August 2025

Gilligan & Co
Chartered Accountants and Statutory Auditors
Silversprings House
Silversprings
Clonmel
Co. Tipperary
Republic of Ireland

Company Number: 357619

Naionra Chaisleain Nua

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Naionra Chaisleain Nua DIRECTORS AND OTHER INFORMATION

Directors	Helen McGrath Mary Lonergan Liam Kelly Michael Shone Mandy Byrne Martina Coleman Miriam O'Shea
Company Secretary	Michael Shone
Company Number	357619
Registered Office and Business Address	Newcastle , Clonmel, Co. Tipperary. Ireland
Auditors	Gilligan & Co Chartered Accountants and Statutory Auditors Silersprings House Silersprings Clonmel Co. Tipperary Republic of Ireland
Bankers	Allied Irish Bank Liberty Square Thurles Co Tipperary Republic of Ireland
	Allied Irish Bank Liberty Square Thurles Co Tipperary Republic of Ireland
	Allied Irish Bank Liberty Square Thurles Co Tipperary Republic of Ireland

Naionra Chaisleain Nua

DIRECTORS' REPORT

for the financial year ended 31 August 2025

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

Principal Activity and Review of the Business

The principal activity of the company is to provide a quality, child-centred, homely, welcoming, language-rich environment where Irish is absorbed by the child naturally through fun, games, songs: where equality and diversity are embraced, and where the health and safety, welfare, protection, needs and rights of all children in our care is of paramount importance.

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

In the period under review the company continued to be funded by Government in the form of grants administered by Pobal. The company intends to continue with its current activities and is hopeful that similar funding will be made available in the future.

Principal Risks and Uncertainties

The principal risks of the company is that it will be unable to secure Government funding in the future. The directors minimise this risk by closely monitoring Government funding strategies for the future and also potential changes to relevant regulation and legislation. The directors feel that the company is well positioned to manage these activities.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(49,261) (2024 - €(51,463)).

At the end of the financial year, the company has assets of €702,525 (2024 - €776,378) and liabilities of €89,155 (2024 - €113,747). The net assets of the company have decreased by €(49,261).

Directors and Secretary

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

Helen McGrath
Mary Lonergan
Liam Kelly
Michael Shone
Mandy Byrne
Martina Coleman
Miriam O'Shea

The secretary who served throughout the financial year was Michael Shone.

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

Future Developments

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

Post Balance Sheet Events

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

Auditors

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

Naionra Chaisleain Nua DIRECTORS' REPORT

for the financial year ended 31 August 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 employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Newcastle , Clonmel, Co. Tipperary.

Signed on behalf of the board

**Helen McGrath
Director**

**Michael Shone
Director**

17 February 2026

Naionra Chaisleain Nua

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT to the Members of Naionra Chaisleain Nua

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Naionra Chaisleain Nua ('the company') for the financial year ended 31 August 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 August 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"; 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 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 Naionra Chaisleain Nua

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 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.

Jim Gilligan
for and on behalf of
GILLIGAN & CO

Chartered Accountants and Statutory Auditors
Silversprings House
Silversprings
Clonmel
Co. Tipperary
Republic of Ireland

17 February 2026

Naionra Chaisleain Nua
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Income	4	670,654	657,769
Expenditure		<u>(719,915)</u>	<u>(709,232)</u>
Deficit for the financial year		<u>(49,261)</u>	<u>(51,463)</u>
Total comprehensive income		<u><u>(49,261)</u></u>	<u><u>(51,463)</u></u>

Naionra Chaisleain Nua

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>583,091</u>	<u>598,866</u>
Current Assets			
Debtors	8	1,337	1,658
Cash and cash equivalents		<u>118,097</u>	<u>175,854</u>
		<u>119,434</u>	<u>177,512</u>
Creditors: amounts falling due within one year	9	<u>(41,813)</u>	<u>(46,514)</u>
Net Current Assets		<u>77,621</u>	<u>130,998</u>
Total Assets less Current Liabilities		<u>660,712</u>	<u>729,864</u>
Government grants deferred	11	<u>(47,342)</u>	<u>(67,233)</u>
Net Assets		<u><u>613,370</u></u>	<u><u>662,631</u></u>
Reserves			
Income and expenditure account		<u>613,370</u>	<u>662,631</u>
Equity attributable to owners of the company		<u><u>613,370</u></u>	<u><u>662,631</u></u>

Approved by the board on 17 February 2026 and signed on its behalf by:

Helen McGrath
Director

Michael Shone
Director

Naionra Chaisleain Nua
RECONCILIATION OF MEMBERS' FUNDS
as at 31 August 2025

	Retained surplus	Total
	€	€
At 1 September 2023	714,094	714,094
Deficit for the financial year	(51,463)	(51,463)
At 31 August 2024	662,631	662,631
Deficit for the financial year	(49,261)	(49,261)
At 31 August 2025	613,370	613,370

NAIONRA CHAISLEAIN NUA
INFORMATION RELATING TO THE POBAL GRANT
for the financial year ended 31 August 2025

Grants and Other Information

Name of State Agency	Type of Funding	Details of Funding	Amount €
Department of Children, Equality, Disability, Integration & Youth	Core Funding & Community Childcare Subvention Plus	Purpose of the Grant: Operational funding, Subsidies parent fees Term: September 2024 - August 2025	132,917
Department of Children, Equality, Disability, Integration & Youth	Early Childhood Care & Education	Purpose of the Grant: Providing free pre-school to eligible children Term: September 2024 - August 2025	109,999
Department of Children, Equality, Disability, Integration & Youth	National Childcare Scheme	Purpose of the Grant: Financial support for parents to help with childcare costs Term: September 2024 - August 2025	253,875
Department of Children, Equality, Disability, Integration & Youth	Aim level 7	Purpose of the Grant: Additional Capitalisation Term: September 2024 - August 2025	9,102
			505,893

Jim Gilligan
for and on behalf of
GILLIGAN & CO
Chartered Accountants and Statutory Auditors
Silversprings House
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Republic of Ireland

17 February 2026

Naionra Chaisleain Nua

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Naionra Chaisleain Nua is a company limited by guarantee incorporated in Ireland. Newcastle, Clonmel, Co. Tipperary, Ireland is the registered office, 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 31st August 2023 have been prepared on the going concern basis and in accordance with generally accepted accounting policies in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Income

Naionra Chaisleain Nua received annual allocated funding from the Department of Children, Equality, Disability, Integration & Youth, which is financially administrated and monitored through Pobal.

Naionra Chaisleain Nua also collects parent fees.

Going Concern

The company is reliant on the funding it receives. The company receives core funding from the Government through the DCEDIY's programme for early childhood care and education. For the year ended 31st August 2024, the company received a total of €465,151 (2023 - €440,926) in DCEDIY funding.

The directors are confident that the funding will be available in the future. The directors have a reasonable expectation that the company has adequate resources to continue operation for a period of at least one year from the signing of the financial statements.

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.

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	- 5% Straight line
Fixtures, fittings and equipment	- 12.5% 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.

Naionra Chaisleain Nua

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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.

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.

Taxation

The company has been granted an exemption from tax in respect of income or capital grants which are applicable to and applied for charitable purposes. Charity number 13818.

3. Departure from Companies Act 2014 Presentation

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

4. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
CCS and CCSP	132,917	134,013
ECCE	109,999	95,254
NCS	253,875	230,406
CPD	9,102	5,478
Parent fees	137,967	169,353
Fundraising	6,903	3,373
Other income	-	1
Other operating income	19,891	19,891
	<u>670,654</u>	<u>657,769</u>

Other operating income:

Amortisation of Government grant €19,891 (2023 - €19,891)

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 provision of childcare services.

5. Operating deficit

	2025 €	2024 €
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	30,810	43,222
Amortisation of Government grants deferred	<u>(19,891)</u>	<u>(19,891)</u>

Naionra Chaisleain Nua

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

6. Employees and remuneration

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Ancillary staff	2	2
Childcare assistants	20	19
Manager	2	2
	<u>24</u>	<u>23</u>

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	533,072	502,976
Social welfare costs	54,492	52,126
	<u>587,564</u>	<u>555,102</u>

No employee earned over €60,000 gross in the year.

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 September 2024	723,348	114,324	837,672
Additions	12,685	2,350	15,035
	<u>736,033</u>	<u>116,674</u>	<u>852,707</u>
At 31 August 2025			
Depreciation			
At 1 September 2024	147,052	91,754	238,806
Charge for the financial year	25,909	4,901	30,810
	<u>172,961</u>	<u>96,655</u>	<u>269,616</u>
At 31 August 2025			
Net book value			
At 31 August 2025	<u>563,072</u>	<u>20,019</u>	<u>583,091</u>
At 31 August 2024	<u>576,296</u>	<u>22,570</u>	<u>598,866</u>

Naionra Chaisleain Nua
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

7.1. Tangible assets prior financial year

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 September 2023	572,594	113,775	686,369
Additions	150,754	549	151,303
	<u>723,348</u>	<u>114,324</u>	<u>837,672</u>
Depreciation			
At 1 September 2023	108,744	86,840	195,584
Charge for the financial year	38,308	4,914	43,222
	<u>147,052</u>	<u>91,754</u>	<u>238,806</u>
Net book value			
At 31 August 2024	<u>576,296</u>	<u>22,570</u>	<u>598,866</u>
At 31 August 2023	<u>463,850</u>	<u>26,935</u>	<u>490,785</u>
8. Debtors		2025	2024
		€	€
Trade debtors		<u>1,337</u>	<u>1,658</u>
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		15,939	30,754
Taxation (Note 10)		9,652	6,573
Other creditors		16,222	9,187
		<u>41,813</u>	<u>46,514</u>
10. Taxation		2025	2024
		€	€
Creditors: PAYE		<u>9,652</u>	<u>6,573</u>
11. Government Grants Deferred		2025	2024
		€	€
At 1 September 2024		67,233	87,124
Written off		(19,891)	(19,891)
		<u>47,342</u>	<u>67,233</u>
At 31 August 2025		<u>47,342</u>	<u>67,233</u>

Naionra Chaisleain Nua

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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.

13. Capital commitments

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

14. Post-Balance Sheet Events

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

15. Tax Clearance and compliance with circulars

Naionra Chaisleain Nua Company Limited by Guarantee is compliant with relevant circulars including 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payment", and 13/2104 "Management of and Accountability for Grants from Exchequer Funds".

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.

NAIONRA CHAISLEAIN NUA

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

NOT COVERED BY THE AUDITORS REPORT

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

Naionra Chaisleain Nua

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS TRADING STATEMENT

for the financial year ended 31 August 2025

	Schedule	2025 €	2024 €
Income			
CCS and CCSP		132,917	134,013
ECCE		109,999	95,254
NCS		253,875	230,406
AIM Level 7		9,102	5,478
Parent fees		137,967	169,353
Fundraising & Donations		6,903	3,373
Other income		-	1
		<u>650,763</u>	<u>637,878</u>
Gross surplus Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(719,915)</u>	<u>(709,232)</u>
		<u>(69,152)</u>	<u>(71,354)</u>
Miscellaneous income	2	<u>19,891</u>	<u>19,891</u>
Net deficit		<u><u>(49,261)</u></u>	<u><u>(51,463)</u></u>

Naionra Chaisleain Nua

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : OVERHEAD EXPENSES

for the financial year ended 31 August 2025

	2025	2024
	€	€
Administration Expenses		
Wages and salaries	533,072	502,976
Employer's PRSI contributions	54,492	52,126
Staff training	1,971	1,550
Rent payable	9,675	10,125
Insurance	6,595	7,305
Food supplies	17,201	18,343
Light and heat	7,488	9,244
Cleaning	5,368	5,346
Repairs and maintenance	10,310	18,846
Waste disposal	2,817	2,567
Toys, books & educational supplies	9,303	9,227
Printing, postage and stationery	5,815	4,834
Telephone	1,955	2,589
Fundraising	535	-
Legal and professional	4,736	(833)
Accountancy	3,740	9,829
Bank charges	1,335	1,458
Staff bonus	7,666	-
General expenses	3,335	9,951
Subscriptions	1,696	527
Depreciation of tangible assets	30,810	43,222
	<u>719,915</u>	<u>709,232</u>

Naionra Chaisleain Nua

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : MISCELLANEOUS INCOME for the financial year ended 31 August 2025

	2025 €	2024 €
Miscellaneous Income		
Amortisation of government grants	<u>19,891</u>	<u>19,891</u>