

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

**Company Name: St. Mogue's Rural Community Centre Company Limited by Guarantee**

**Company Number: 379713**

**Financial Year: 1 September 2024 to 31 August 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



**Ms Sinead Byrne**  
**Director**



**Rachella O'Donnell**  
**Secretary**

**24 February 2026**

---

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 August 2025**

**R HENDY & CO BOOKKEEPING SERVICES ULC**  
**T/A R HENDY & CO Chartered Accountants and Statutory Audit Firm**  
**CA House**  
**Croghan Industrial Estate**  
**Emoclew Road**  
**Arklow**  
**Co. Wicklow**

**Company Number: 379713**

# St. Mogue's Rural Community Centre Company Limited by Guarantee

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Income and Expenditure Account	9
Statement of Financial Position	10
Information on Pobal Grants	11
Notes to the Financial Statements	12 - 15
Supplementary Information on Income and Expenditure Account	17
Supplementary Information on Income and Expenditure Account by Cost Centre	18 - 21

## **St. Mogue's Rural Community Centre Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Ms Sinead Byrne (Appointed 1 August 2025) Ms Rachella O'Donnell (Appointed 1 August 2025) Patrick Myles Sinnott (Resigned 1 August 2025) Aine O'Sullivan (Resigned 1 August 2025) Denise Moules
<b>Company Secretary</b>	Rachella O'Donnell
<b>Company Number</b>	379713
<b>Charity Number</b>	CHY 15797/CRA 20055486
<b>Registered Office and Business Address</b>	St Mogue's Hall Inch Gorey Co. Wexford
<b>Auditors</b>	R HENDY & CO BOOKKEEPING SERVICES ULC T/A R HENDY & CO Chartered Accountants and Statutory Audit Firm CA House Croghan Industrial Estate Emoclew Road Arklow Co. Wicklow
<b>Bankers</b>	Bank of Ireland plc Main Street Gorey Co. Wexford

# St. Mogue's Rural Community Centre Company Limited by Guarantee

## 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 company is a company limited by guarantee and its principal activity is the organisation and provision of multiple services and facilities to the community of Inch, Gorey, Co. Wexford.

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

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

### Financial Results

The deficit for the financial year after providing for depreciation amounted to €(126,707) (2024 - €(58,788)).

At the end of the financial year, the company has assets of €796,612 (2024 - €923,272) and liabilities of €41,979 (2024 - €41,932). The net assets of the company have decreased by €(126,707).

### Directors and Secretary

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

Ms Sinead Byrne (Appointed 1 August 2025)  
Ms Rachella O'Donnell (Appointed 1 August 2025)  
Patrick Myles Sinnott (Resigned 1 August 2025)  
Aine O'Sullivan (Resigned 1 August 2025)  
Denise Moules

The secretary who served throughout the financial year was Rachella O'Donnell.

There were no changes in members between 31 August 2025 and the date of signing the financial statements.

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 Statement of Financial Position Events

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

### Political Contributions

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

### Auditors

The auditors, R HENDY & CO BOOKKEEPING SERVICES ULC, (T/A R HENDY & CO Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

### Research and Development

The company did not undertake any research and development activities during the year.

### Statement on Relevant Audit Information

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

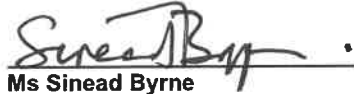
**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**DIRECTORS' REPORT**

for the financial year ended 31 August 2025

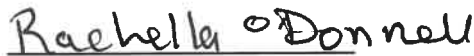
**Accounting Records**

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 St Mogue's Hall, Inch, Gorey, Co. Wexford.

**Signed on behalf of the board**



Ms Sinead Byrne  
Director



Ms Rachella O'Donnell  
Director

24 February 2026

# St. Mogue's Rural Community Centre Company Limited by Guarantee 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.

## Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

  
Ms Sinead Byrne  
Director

  
Ms Rachella O'Donnell  
Director

24 February 2026

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of St. Mogue's Rural Community Centre Company Limited by Guarantee**

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

#### **Opinion**

We have audited the financial statements of St. Mogue's Rural Community Centre Company Limited by Guarantee ('the company') for the financial year ended 31 August 2025 which comprise the Income and Expenditure Account, the Statement of Financial Position 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of St. Mogue's Rural Community Centre Company Limited by Guarantee**

### **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](http://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.



**R Eric Hendy**

**for and on behalf of**

**R HENDY & CO BOOKKEEPING SERVICES ULC**

T/A R HENDY & CO Chartered Accountants and Statutory Audit Firm

CA House

Croghan Industrial Estate

Emoclew Road

Arklow

Co. Wicklow

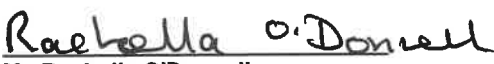
**24 February 2026**

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
<b>Income</b>		<b>665,419</b>	629,469
<b>Expenditure</b>		<b>(792,172)</b>	(688,281)
<b>Deficit before interest</b>		<b>(126,753)</b>	(58,812)
Interest receivable and similar income		46	24
<b>Deficit for the financial year</b>	11	<b>(126,707)</b>	(58,788)
<b>Total comprehensive income</b>		<b>(126,707)</b>	(58,788)
Retained surplus brought forward		575,843	634,631
<b>Retained surplus carried forward</b>		<b>449,136</b>	575,843

Approved by the board on 24 February 2026 and signed on its behalf by:

  
Ms Sinead Byrne  
Director

  
Ms Rachella O'Donnell  
Director

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>629,716</u>	<u>627,212</u>
<b>Current Assets</b>			
Debtors	8	12,937	12,961
Cash and cash equivalents		<u>153,959</u>	<u>283,099</u>
		<u>166,896</u>	<u>296,060</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(41,979)</u>	<u>(41,932)</u>
<b>Net Current Assets</b>		<u>124,917</u>	<u>254,128</u>
<b>Total Assets less Current Liabilities</b>		<u>754,633</u>	<u>881,340</u>
<b>Reserves</b>			
Revaluation reserve	11	305,497	305,497
Income and expenditure account	11	<u>449,136</u>	<u>575,843</u>
<b>Equity attributable to owners of the company</b>		<u>754,633</u>	<u>881,340</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 24 February 2026 and signed on its behalf by:

  
Ms Sinead Byrne  
Director

  
Ms Rachella O'Donnell  
Director


# ST. MOGUE'S RURAL COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE

## INFORMATION RELATING TO THE POBAL GRANTS

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 and Youth Affairs	Early Childhood Care and Education		121,840
Department of Children and Youth Affairs	National Childcare Scheme		193,698
Department of Children and Youth Affairs	Transitional/Core Funding		140,265
			<hr/> <b>455,803</b> <hr/>



---

**R Eric Hendy**  
for and on behalf of  
**R HENDY & CO BOOKKEEPING SERVICES ULC**  
T/A R HENDY & CO Chartered Accountants and Statutory Audit Firm  
CA House  
Croghan Industrial Estate  
Emoclew Road  
Arklow  
Co. Wicklow

**24 February 2026**

# St. Mogue's Rural Community Centre Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

St. Mogue's Rural Community Centre Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 379713. The registered office of the company is St Mogue's Hall, Inch, Gorey, Co. Wexford which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

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

#### Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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.

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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Income

Income comprises the amounts received by the company from the provision of services, market receipts, grant income and fundraising. The company is a charitable organisation and as such is not registered for Value Added Tax.

#### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

#### 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	-	Nil
Fixtures, fittings and equipment	-	12.5% Straight line in line with tax writing down rates

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

## St. Mogue's Rural Community Centre Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 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.

### Taxation

The company has been granted charitable tax exemption under Taxes Consolidation Act 1997 by the Revenue Commissioners.

### 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. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of financial statements and company secretarial filings.

<b>5. Operating deficit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating deficit is stated after charging:</b>		
Depreciation of tangible assets	<u>2,634</u>	<u>2,644</u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was;

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Childcare ancillary	1	1
Childcare assistants	20	15
Childcare manager	1	1
Class instructors	1	1
Hall caretaker	1	1
Hall office manager	1	1
Market manager	1	1
	<u>26</u>	<u>21</u>

## St. Mogue's Rural Community Centre Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

#### 7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost or Valuation</b>			
At 1 September 2024	620,000	21,137	641,137
Additions	-	5,138	5,138
Disposals	-	(5,203)	(5,203)
At 31 August 2025	620,000	21,072	641,072
<b>Depreciation</b>			
At 1 September 2024	-	13,925	13,925
Charge for the financial year	-	2,634	2,634
On disposals	-	(5,203)	(5,203)
At 31 August 2025	-	11,356	11,356
<b>Net book value</b>			
At 31 August 2025	<b>620,000</b>	<b>9,716</b>	<b>629,716</b>
At 31 August 2024	620,000	7,212	627,212

#### 7.1. Tangible assets continued

The property valuation was undertaken by a professionally qualified valuer on 9 August, 2022. Mr Michael Kinsella M.I.P.A.V valued the property at €620,000, based on open market values.

The directors are of the opinion that the valuation of the property at 9 August, 2022 reflects the fair value of the property at 31 December, 2022 and have applied this revaluation to the assets in the financial statements.

The above treatment is in line with FRS 102 Section 17.

<b>8. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	10,084	10,008
Prepayments	2,853	2,953
	<b>12,937</b>	<b>12,961</b>
<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	1,461	1,240
Taxation	17,338	17,832
Other creditors	13,893	13,529
Accruals	9,287	9,331
	<b>41,979</b>	<b>41,932</b>

#### 10. 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 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.

## St. Mogue's Rural Community Centre Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

#### 11. Income Statement

	Revaluation reserve	Income and expenditure account	Total
	€	€	€
At 1 September 2024	305,497	575,843	881,340
Deficit for the financial year	-	(126,707)	(126,707)
At 31 August 2025	<u>305,497</u>	<u>449,136</u>	<u>754,633</u>

#### 12. Events After the End of the Reporting Period

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

#### 13. Grants and other information

	2025	2024
	€	€
Department of Children and Youth Affairs Early Childhood Care and Education	121,840	113,675
Department of Children and Youth Affairs National Childcare Scheme	193,698	156,104
Department of Children and Youth Affairs Transitional/Core Funding	140,265	129,752
	<u>455,803</u>	<u>399,531</u>

#### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.

**ST. MOGUE'S RURAL COMMUNITY CENTRE COMPANY LIMITED BY GUARANTEE**

**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**

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 August 2025

	2025 €	2024 €
<b>Income</b>		
IT Income	2,907	2,987
Grants received	205	590
Secretarial services	1,062	600
Market receipts	77,306	74,894
Hall rentals	21,818	19,295
Early Childhood Care and Education grants received	121,840	113,675
Childcare fees received	91,999	121,257
Fundraising income	1,530	350
National Childcare Scheme grants received	193,698	156,104
Transitional/Core Funding grants received	140,265	129,752
Dinner income	12,789	9,965
	<u>665,419</u>	<u>629,469</u>
<b>Expenditure</b>		
Wages and salaries	574,510	497,142
Social welfare costs	57,279	48,819
Staff training	9,422	3,763
Rent payable	13,700	13,700
Refuse and hygiene costs	21,125	14,212
Insurance	7,411	7,478
Computer costs	4,206	2,452
Light and heat	21,668	26,324
Repairs and maintenance	6,016	12,402
Office supplies	20,748	11,689
Advertising	-	195
Telephone	2,518	2,126
Computer maintenance	5,533	4,661
Ancillary events	-	560
Room supplies	9,101	8,923
Food and beverages	14,026	14,861
Cleaning supplies	297	142
Bank charges	1,538	1,519
Canteen	1,069	858
General expenses	6,227	3,056
Security systems	5,591	2,919
Subscriptions	805	748
Auditor's remuneration	6,748	7,088
Depreciation	2,634	2,644
	<u>792,172</u>	<u>688,281</u>
<b>Miscellaneous income</b>		
Bank interest	46	24
	<u>46</u>	<u>24</u>
<b>Net deficit</b>	<u><u>(126,707)</u></u>	<u><u>(58,788)</u></u>

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 August 2025

Childcare

	Notes	2025 €	2024 €
<b>Income</b>		<b>562,121</b>	531,403
<b>Expenditure</b>		<b>(690,460)</b>	(566,300)
Deficit on ordinary activities before interest		<u>(128,339)</u>	<u>(34,897)</u>
Interest receivable and similar income		<u>46</u>	<u>1</u>
<b>Deficit for the financial year</b>		<b>(128,293)</b>	(34,896)
Retained surplus brought forward		<u>109,977</u>	<u>144,873</u>
<b>Accumulated (deficit)/surplus carried forward</b>		<u><u>(18,316)</u></u>	<u><u>109,977</u></u>

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 August 2025  
**Childcare**

	2025 €	2024 €
<b>Income</b>		
Grants received	-	300
Early Childhood Care and Education grants received	121,840	113,675
Childcare fees received	91,999	121,257
Fundraising income	1,530	350
National Childcare Scheme grants received	193,698	156,104
Transitional/Core Funding grants received	140,265	129,752
Dinner income	12,789	9,965
	<u>562,121</u>	<u>531,403</u>
<b>Expenditure</b>		
Wages and salaries	522,690	445,302
Social welfare costs	52,671	44,835
Staff training	9,422	3,640
Refuse and hygiene costs	21,125	14,212
Insurance	4,100	4,286
Light and heat	14,314	16,716
Repairs and maintenance	2,116	2,036
Office supplies	15,480	3,099
Computer maintenance	3,456	2,730
Ancillary events	-	560
Room supplies	4,483	8,025
Food and beverages	14,026	14,861
Cleaning supplies	297	142
Bank charges	886	899
General expenses	13,649	(2,111)
Security systems	5,591	2,919
Subscriptions	805	265
Auditor's remuneration	4,032	2,562
Depreciation	1,317	1,322
	<u>690,460</u>	<u>566,300</u>
<b>Miscellaneous income</b>		
Bank interest	<u>46</u>	<u>1</u>
<b>Net deficit</b>	<u><u>(128,293)</u></u>	<u><u>(34,896)</u></u>

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 August 2025

Hall

	Notes	2025 €	2024 €
<b>Surplus for the financial year</b>		-	-
<b>Income</b>		103,298	98,066
<b>Expenditure</b>		(101,711)	(121,981)
Surplus/(deficit) on ordinary activities before interest		<u>1,587</u>	<u>(23,915)</u>
Interest receivable and similar income		-	23
<b>Surplus/(deficit) for the financial year</b>		<u>1,587</u>	<u>(23,892)</u>
Retained surplus brought forward		<u>465,866</u>	<u>489,759</u>
<b>Retained surplus carried forward</b>		<u><u>467,453</u></u>	<u><u>465,867</u></u>

**St. Mogue's Rural Community Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 August 2025  
**Hall**

	2025 €	2024 €
<b>Income</b>		
IT Income		
Grants received	2,907	2,987
Secretarial services	205	290
Market receipts	1,062	600
Hall rentals	77,306	74,894
	<b>21,818</b>	<b>19,295</b>
	<u>103,298</u>	<u>98,066</u>
<b>Expenditure</b>		
Wages and salaries	51,820	51,840
Social welfare costs	4,608	3,984
Staff training	-	123
Rent payable	13,700	13,700
Insurance	3,311	3,193
Computer costs	4,206	2,452
Light and heat	7,354	9,608
Repairs and maintenance	3,901	10,365
Office supplies	5,268	8,590
Advertising	-	195
Telephone	2,518	2,126
Computer maintenance	2,078	1,932
Room supplies	4,618	898
Bank charges	652	620
Canteen	1,069	858
General expenses	(7,425)	5,166
Subscriptions	-	483
Auditor's remuneration	2,716	4,526
Depreciation	1,317	1,322
	<u>101,711</u>	<u>121,981</u>
<b>Miscellaneous income</b>		
Bank interest	-	23
<b>Net surplus/(deficit)</b>	<u>1,587</u>	<u>(23,892)</u>