

**Company Number: 607805**

**Tulla Community Pre-School Company Limited by Guarantee**

**Annual Report and Financial Statements**

**for the financial year ended 31 August 2025**

# **Tulla Community Pre-School Company Limited by Guarantee**

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# **Tulla Community Pre-School Company Limited by Guarantee**

## **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Olivia Stewart Hugh O'Sullivan Amanda Corrigan Marie Brennan Caoimhe McNamara (Appointed 24 February 2025) Laura Hogg Joelle Dunphy Stephen Forde (Appointed 24 February 2025) Nayabel Oregón Márquez-Padilla (Appointed 24 February 2025)
<b>Company Secretary</b>	Amanda Corrigan
<b>Company Number</b>	607805
<b>Charity Number</b>	20206158
<b>Registered Office and Business Address</b>	Old Boy's School Tulla Clare Ireland
<b>Auditors</b>	Cuddihy & Company Certified Public Accountants and Statutory Audit Firm Station Road Ennis Co. Clare Ireland
<b>Bankers</b>	Bank of Ireland Tulla Clare Ireland

# Tulla Community Pre-School 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 Principal Activity is that of childcare services and the advancement of education.

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.

### Principal Risks and Uncertainties

The directors assess the availability of appropriate levels of funding from the relevant Government departments as the principal risk to the company's activities.

### Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(1,383) (2024 - €281).

At the end of the financial year, the company has assets of €34,382 (2024 - €35,517) and liabilities of €7,308 (2024 - €7,060). The net assets of the company have decreased by €(1,383).

### Directors and Secretary

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

Olivia Stewart  
Hugh O'Sullivan  
Amanda Corrigan  
Marie Brennan  
Caoimhe McNamara (Appointed 24 February 2025)  
Laura Hogg  
Joelle Dunphy  
Stephen Forde (Appointed 24 February 2025)  
Nayabel Oregón Márquez-Padilla (Appointed 24 February 2025)

The secretary who served throughout the financial year was Amanda Corrigan.

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

In accordance with the Constitution, 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.

### Auditors

The auditors, Cuddihy & Company, (Certified Public Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

### 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.

# **Tulla Community Pre-School 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 Old Boy's School, Tulla, Clare.

### **Signed on behalf of the board**

**Olivia Stewart**  
Director

**Hugh O'Sullivan**  
Director

**2 March 2026**

# **Tulla Community Pre-School 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

**Signed on behalf of the board**

**Olivia Stewart**  
Director

**Hugh O'Sullivan**  
Director

**2 March 2026**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Tulla Community Pre-School Company Limited by Guarantee**

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

#### **Opinion**

We have audited the financial statements of Tulla Community Pre-School Company Limited by Guarantee ('the company') for the financial year ended 31 August 2025 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 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 Tulla Community Pre-School 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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our 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.

**Eamon Cuddihy**  
**for and on behalf of**  
**CUDDIHY & COMPANY**

Certified Public Accountants and Statutory Audit Firm  
Station Road  
Ennis  
Co. Clare  
Ireland

**2 March 2026**

# **Tulla Community Pre-School Company Limited by Guarantee**

## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# Tulla Community Pre-School Company Limited by Guarantee

## INCOME STATEMENT

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Income		69,868	67,187
Expenditure		(71,251)	(66,906)
(Deficit)/surplus for the financial year		<u>(1,383)</u>	<u>281</u>
Total comprehensive income		<u><u>(1,383)</u></u>	<u><u>281</u></u>

Approved by the board on 2 March 2026 and signed on its behalf by:

Olivia Stewart  
Director

Hugh O'Sullivan  
Director

**Tulla Community Pre-School Company Limited by Guarantee**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	8	2,190	2,418
<b>Current Assets</b>			
Cash and cash equivalents		32,192	33,099
Creditors: amounts falling due within one year	10	(1,011)	(1,047)
<b>Net Current Assets</b>		<b>31,181</b>	<b>32,052</b>
<b>Total Assets less Current Liabilities</b>			
amounts falling due after more than one year	11	33,371 (6,297)	34,470 (6,013)
<b>Net Assets</b>		<b>27,074</b>	<b>28,457</b>
<b>Reserves</b>			
Retained surplus		27,074	28,457
<b>Equity attributable to owners of the company</b>		<b>27,074</b>	<b>28,457</b>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 2 March 2026 and signed on its behalf by:

**Olivia Stewart**  
Director

**Hugh O'Sullivan**  
Director

**Tulla Community Pre-School Company Limited by Guarantee**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 August 2025

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 July 2023</b>	28,176	28,176
Surplus for the financial period	<u>281</u>	<u>281</u>
<b>At 31 August 2024</b>	28,457	28,457
Deficit for the financial year	<u>(1,383)</u>	<u>(1,383)</u>
<b>At 31 August 2025</b>	<u><b>27,074</b></u>	<u><b>27,074</b></u>

**Tulla Community Pre-School Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the financial year		(1,383)	281
Adjustments for:			
Depreciation		584	539
		<u>(799)</u>	<u>820</u>
Movements in working capital:			
Movement in debtors		-	876
Movement in creditors		(36)	(730)
		<u>(835)</u>	<u>966</u>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		(356)	-
<b>Cash flows from financing activities</b>			
Government grants		284	6,013
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(907)</b>	<b>6,979</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>33,099</b>	<b>26,120</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>9</b>	<b>32,192</b>	<b>33,099</b>

# Tulla Community Pre-School Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Tulla Community Pre-School Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is Old Boy's School, Tulla, Clare, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are childcare services and the advancement of education. The CRO number of the company is 607805, the Registered Charity Number is 20206158 and the CHY Number is 15001. 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 period ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Turnover mostly comprises of funding from Pobal.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

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

#### Taxation

Company has Charitable Status CHY No. 15001

## Tulla Community Pre-School Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### Government grants

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

### 3. Period of financial statements

The comparative figures relate to the 14 month period ended 31 August 2024.

### 4. 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.

### 5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

<b>6. Operating (deficit)/surplus</b>	<b>2025</b>	2024
	€	€
<b>Operating (deficit)/surplus is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>584</b>	539
	<u>          </u>	<u>          </u>

### 7. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	<b>2025</b>	2024
	<b>Number</b>	Number
Childcare	<b>3</b>	3
	<u>          </u>	<u>          </u>

### 8. Property, plant and equipment

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 September 2024	4,314	4,314
Additions	356	356
	<u>          </u>	<u>          </u>
At 31 August 2025	4,670	4,670
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 September 2024	1,896	1,896
Charge for the financial year	584	584
	<u>          </u>	<u>          </u>
At 31 August 2025	2,480	2,480
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 August 2025	<b>2,190</b>	<b>2,190</b>
	<u>          </u>	<u>          </u>
At 31 August 2024	2,418	2,418
	<u>          </u>	<u>          </u>

<b>9. Cash and cash equivalents</b>	<b>2025</b>	2024
	€	€
Cash and bank balances	<b>32,192</b>	33,099
	<u>          </u>	<u>          </u>

## Tulla Community Pre-School Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

<b>10.</b>	<b>Creditors</b>	<b>2025</b>	2024
	<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
	Taxation	87	123
	Accruals	924	924
		1,011	1,047
		1,011	1,047
<b>11.</b>	<b>Creditors</b>	<b>2025</b>	2024
	<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
	Government grants	6,297	6,013
		6,297	6,013
		6,297	6,013
<b>12.</b>	<b>Income</b>		
	<b>Name of Grant</b>	<b>Pobal</b>	
	Government Department	Department of Children, Disability and Equality	
	Grant Programme	ECCE Scheme	
	Purpose of the Grant	To fund pay and general administration expenses of the company in order to provide the necessary pre-school service.	
	Term	1 year	
	Total Fund	€39,902	
	Taken as income in year	€39,902	
	Fund deferred or due at financial year end	€4,140	
	Received in the financial year	€39,902	
	Fund deferred or due at the start of the financial year	€4,140	
	<b>Name of Grant</b>	<b>Pobal</b>	
	Government Department	Department of Children, Disability and Equality	
	Grant Programme	NCS	
	Purpose of the Grant	To fund pay and general administration expenses of the company in order to provide the necessary pre-school service. This funding is restricted to funding the above programme.	
	Term	1 year	
	Total Fund	€966	
	Taken as income in year	€966	
	Fund deferred or due at financial year end	Nil	
	Received in the financial year	€966	
	Fund deferred or due at the start of the financial year	Nil	

## Tulla Community Pre-School Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

<b>Name of Grant</b>	<b>Pobal</b>
Government Department	Department of Children, Disability and Equality
Grant Programme	AIM
Purpose of the Grant	To fund a model of supports designed to ensure that children with disabilities can fully participate in the Early Childhood Care and Education (ECCE) Programme, thereby reaping the benefits of quality early years care and education and realising the opportunity to reach their full potential. This funding is restricted to funding the above programme.
Term	1 year
Total Fund	€9,348
Taken as income in year	€9,348
Fund deferred or due at financial year end	€246
Received in the financial year	€9,594
Fund deferred or due at the start of the financial year	Nil
<b>Name of Grant</b>	<b>Pobal</b>
Government Department	Department of Children, Disability and Equality
Grant Programme	Core Funding
Purpose of the Grant	It is the new funding model to support delivery of ELC and SAC for the public good, for quality and affordability for children, parents and families.
Term	1 year
Total Fund	€19,484
Taken as income in the year	€19,484
Fund deferred or due at financial year end	€1,912
Received in the financial year	€19,522
Fund deferred or due at the start of the financial year	€1,873
Employees	No employees received benefits of €60,000 or greater during 2025 or 2024. Total Employer pension contributions were nil in 2025 (Nil in 2024)
Other	Tulla Community Pre-School Company Limited by Guarantee is compliant with relevant circulars regarding tax clearance procedures for grants, subsidies and similar type payments. This note complies with the Department of Public Expenditure and Reform Circular 13/2014

#### 13. Status

The company has no shareholding.

**Tulla Community Pre-School Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

**14. Capital commitments**

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

**15. Events After the End of the Reporting Period**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2 March 2026.

**TULLA COMMUNITY PRE-SCHOOL 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**

**Tulla Community Pre-School Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME STATEMENT**

for the financial year ended 31 August 2025

	2025 €	2024 €
<b>Income</b>		
ECCE	39,902	39,330
AIM Funding	9,348	9,120
NCS	966	-
FRSP	-	430
Core Funding	19,484	18,307
Fees receivable	168	-
	<u>69,868</u>	<u>67,187</u>
<b>Expenditure</b>		
Wages and salaries	55,560	54,672
Staff training	340	25
Vouchers	3,258	3,006
Service charges	151	429
Insurance	423	446
Consumables	-	277
Light and heat	-	176
Cleaning	162	584
Repairs and maintenance	3,476	983
Printing, postage and stationery	941	692
Art & Craft Supplies	2,612	2,287
Telephone	160	288
Computer costs	481	381
Security expenses	1,205	-
Legal and professional	451	431
Bank charges	99	98
General expenses	-	133
Subscriptions	425	536
Auditor's remuneration	923	923
Depreciation	584	539
	<u>71,251</u>	<u>66,906</u>
<b>Net (deficit)/surplus</b>	<u><u>(1,383)</u></u>	<u><u>281</u></u>