

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) CLG

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 14TH NOVEMBER 2025

REGISTERED NUMBER                      548775

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

YEAR ENDED 14TH NOVEMBER 2025

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COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

YEAR ENDED 14TH NOVEMBER 2025

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS	ANN MARIE CLIFFORD ANGELA WALSH STEPHEN MURPHY ROSE BROPHY MICHAEL KELLY PATRICK BRENNAN BARRY O'NEILL PATRICIA KING
COMPANY SECRETARY	STEPHEN MURPHY
REGISTERED OFFICE	FR. MCGRATH CENTRE ST JOSEPHS ROAD KILKENNY R95 POKK
STATUTORY AUDITOR	MOYLAN & ASSOCIATES 24 WALKIN STREET KILKENNY
BANKERS	BANK OF IRELAND 46 PARLIAMENT STREET KILKENNY
SOLICITORS	MJ CROTTY & SON 45 PARLIAMENT STREET KILKENNY

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DIRECTORS' REPORT FOR THE YEAR ENDED 14TH NOVEMBER 2025

The directors present their annual report and audited financial statements for the period ended 14th November 2025

**PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS**

CCTCE Limited is a company limited by guarantee, incorporated under the Companies Act 2014.

The Community Employment Programme is funded by the Department of Social Protection.

The Community Employment (CE) Programme is designed to help people who are long term unemployed and other disadvantaged people get back to work by offering part time and temporary placements in jobs based within local communities.

**RESULTS FOR THE PERIOD AND STATE OF AFFAIRS AS AT 14TH NOVEMBER 2025.**

The Statement of Profit or Loss and Statement of Financial Position for the period ended 14th November 2025 are set out on pages 9 and 10 .

**DIRECTORS**

The directors of the company at the 14th November 2025 were:

Barry O'Neill

Michael Kelly

Patricia King

Patrick Brennan

Ann Marie Clifford

Rose Brophy

Stephen Murphy

Angela Walsh

The company is limited by guarantee and does not have a share capital. Therefore, the directors and secretary who served during the year did not have a beneficial interest in the company.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of funding and the potential increase in the level of compliance requirements with company and charities legislation. The company's funding comes mainly from the Department of Social Protection, Community Scheme and whilst the directors cannot be certain that this funding will be available indefinitely, they are of the opinion that it will be renewed by the Bodies into the near future.

The company mitigates these risks by continually monitoring the level of financial activity and closely monitors emerging changes to regulations, legislation and funding environment on an ongoing basis.

The company operates solely in the Republic of Ireland. All revenues and costs are denominated in Euros and therefore the company is not subject to currency risks.

**RESEARCH AND DEVELOPMENT**

The company did not engage in research and development activities during the financial year.

**POST BALANCE SHEET EVENTS**

There were no post Statement of Financial Position events.

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DIRECTORS' REPORT FOR THE YEAR ENDED 14TH NOVEMBER 2025

**POLITICAL CONTRIBUTIONS**

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

**STATEMENT ON RELEVANT AUDIT INFORMATION**

In accordance with section 330 of the Companies Act 2014 confirmed:

a) so far as the directors are aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

(b) the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**ACCOUNTING RECORDS**

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 Companies Act, 2014, regarding the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with the appropriate expertise and the provision of adequate resources to the financial function. The accounting records are maintained at the company's registered office at the Fr. McGrath Resource Centre, St. Josephs Road, Kilkenny.

**AUDITORS**

In accordance with Section 383(2) of the Companies Act, 2014, the auditors, Moylan & Associates , Chartered Accountants will continue in office.

On behalf of the Board

MICHAEL KELLY )  
 ) DIRECTORS  
BARRY O'NEILL )

FR. MCGRATH FAMILY RESOURCE CENTRE  
ST JOSEPH'S ROAD  
KILKENNY

DATE: 19TH JANUARY 2026



COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

YEAR ENDED 14TH NOVEMBER 2025

INDEPENDENT AUDITORS' REPORT

We have audited the financial statements of Community Childcare Training C.E.Scheme (Kilkenny) Ltd for the financial year ended 14th November 2025, which comprises the Statement of Profit or Loss, Statement of Financial Position and notes to the financial statements, including the summary of significant accounting policies set out in Note 1. 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.

In our opinion the financial statements:

-Give a true and fair view of the assets, liabilities and financial position of the Company as at 14th November 2025 as of its profit for the year then ended;

-Have been properly prepared in accordance with FRS102 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 in the Auditors' responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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.

We have undertaken the audit in accordance with the requirement of PAASE the Ethical Standard for Auditors (Ireland) issued by IAASA - Provisions Available for Audits of Small Entities under the circumstances set out in Note 14 of the Financial Statements.

#### 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 performed, we have not identified any material uncertainties relating to events or Conditions that, individually or collectively, may cast 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.

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

YEAR ENDED 14TH NOVEMBER 2025

INDEPENDENT AUDITORS' REPORT

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the Director 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.

In connection with our audit of the financial statements, 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 audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatement, 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

Based solely on the work undertaken in the course of the audit, we report that:

- In our opinion, the information given in the directors' report is consistent with the financial statements; and
- In our opinion, the directors' report has been prepared in accordance with the applicable legal requirements.

We have obtained all the information and explanations which we consider 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

YEAR ENDED 14TH NOVEMBER 2025

INDEPENDENT AUDITORS' REPORT

RESPECTIVE RESPONSIBILITIES

RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the directors' responsibilities statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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 going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting. Unless management either intends to liquidate the company or to cease operations, or has no realistic alternative 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 and auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that the 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/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.>](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.>) The description forms part of our Auditor's Report.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This 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 responsibility to anyone other than the company and Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

MARGARET MOYLAN  
FOR AND ON BEHALF OF  
MOYLAN & ASSOCIATES  
CHARTERED ACCOUNTANTS  
STATUTORY AUDIT FIRM

24 WALKIN STREET,  
KILKENNY.  
DATE: 19TH JANUARY 2026

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY)

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

YEAR ENDED 14TH NOVEMBER 2025

APENDIX TO THE INDEPENDENT AUDITOR'S REPORT

FURTHER INFORMATION REGARDING THE SCOPE OF OUR RESPONSIBILITIES AS AUDITOR

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

- Identify and assess the risks or 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' internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.

- Conclude on the appropriateness of the director's 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 controls that we identified during our audit.





COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES ON THE ACCOUNTS - PERIOD ENDING 14TH NOVEMBER 2025

1 COMPANY INFORMATION

Community Childcare Training C.E. Scheme (Kilkenny) Ltd is a company limited by guarantee incorporated in the Republic of Ireland (Registered No. 548775). The registered office is in F. McGrath Resource Centre, St. Joseph's Road, Kilkenny. The company operates as a Community Employment programme designed to help people who are long-term unemployed to assist them to get back to work.

2.1 BASIS OF PREPARATION

These financial statements have been prepared in accordance with applicable Irish accounting standards, including Financial Reporting Standard 102 - 'The Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (Financial Reporting Standard 102) and the Companies Act 2014.

The financial statements have been prepared on the going concern and in accordance with the historical cost convention modified to include certain items at fair value.

2.2 CURRENCY

The financial statements of the company are presented in Euro (€), the currency of the primary economic environment in which the company operates.

2.3 SIGNIFICANT JUDGEMENTS AND ESTIMATES

There were no significant judgements or estimates.

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES ON THE ACCOUNTS - PERIOD ENDING 14TH NOVEMBER 2025

PRINCIPAL ACCOUNTING POLICIES

2.4 REVENUE RECOGNITION

Turnover

Turnover is the amount of revenue derived from Department of Social Protection grants and is recognised in the period to which it relates.

2.5 EMPLOYEE BENEFITS

The company provides a range of benefits to employees, including short term employee benefits such as paid holiday arrangements.

Short term employee benefits

Short term employee benefits, including paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service.

2.6 TANGIBLE ASSETS

Tangible non-current assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible non-current assets, other than freehold land, over their expected useful lives, using the straight line method.

Fixture and Fittings	-	5 %
Equipment	-	20 %

2.7 RECEIVABLES

Short term receivables are measured at transaction price, less any impairment

2.8 PAYABLES

Short term payables are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method

2.9 CASH AND CASH EQUIVALENTS

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

2.10 OTHER FINANCIAL LIABILITIES

Trade Payables are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value for the future payments discounted at a market rate of interest for a similar debt instrument.

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES ON THE ACCOUNTS - PERIOD ENDING 14TH NOVEMBER 2025

3. GOING CONCERN

As described in the Director's Report on page 1, the company runs a Community Employment Scheme, funded by the Department of Social Protection.

The financial statements have been prepared on a going concern basis subject to funding being approved by the Department of Social Protection. Funding is approved by the Department of Social Protection on a year to year basis, and is approved until 13th November 2026 but no assurance can be provided for funding after this date. If further funding is not approved, significant doubt may be cast on the company's ability to continue as a going concern.

Nevertheless, after making enquiries and considering the uncertainties described above, the Directors have reasonable expectations that the company will continue to receive adequate level of financial support from the Department of Social Protection, to allow the company to continue in operational existence for the foreseeable future.

4. The total income of the company for the year ended was derived from its principal activity wholly undertaken in Ireland. Income is released to the profit and loss account as it is matched to expenditure.

	<u>2025</u>	<u>2024</u>
	€	€
Department of Social Protection - Wages Grant	390,640	411,618
Department of Social Protection - Materials Grant	21,689	19,757
Department of Social Protection - Training Grant	3,224	16,481
	<u>€415,553</u>	<u>€447,856</u>

5. DIRECTORS REMUNERATION

The Directors were not in receipt of any remuneration in respect of their services during the year.

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES ON THE ACCOUNTS - PERIOD ENDING 14TH NOVEMBER 2025

6. STAFF NUMBERS AND COSTS

The average number of persons employed by the company during the year was as follows:

	<u>Number of employees</u>	<u>Number of employees</u>
	<u>2025</u>	<u>2024</u>
Supervisors	2	2
Participants	26	25
	28	27
	28	27

The aggregate payroll costs of these persons were as follows:

	<u>2025</u>	<u>2024</u>
	€	€
Wages and salaries	390,640	410,169
Social welfare costs	2,211	1,928
	€392,851	€412,097
	€392,851	€412,097

There were no employee cost capitalised during the year.

7. TANGIBLE NON-CURRENT ASSETS

	<u>Fixtures &amp; Computer</u>		<u>Total</u>
	<u>Fittings</u>	<u>Equipment</u>	<u>€</u>
	€	€	€
<b>COST OR VALUATION</b>			
At 15th November 2024	1,370	3,746	5,116
Additions at cost	-	-	-
	1,370	3,746	5,116
Disposals	-	-	-
At 14th November 2025	1,370	3,746	5,116
<b>DEPRECIATION</b>			
At 15th November 2024	532	3,745	4,277
Charge to Profit and Loss Account	69	-	69
	601	3,745	4,346
Disposals	-	-	-
At 14th November 2025	601	3,745	4,346
Net Book Value at 14th November 2025	€769	€1	€770

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES ON THE ACCOUNTS - PERIOD ENDING 14TH NOVEMBER 2025

8. TAXATION

The company is a non-profit voluntary organisation and has no liability to Corporation Tax.

9. RECEIVABLES

	<u>2025</u>	<u>2024</u>
	€	€
Amounts falling due within one year:-		
DSP Grants Receivable	19,841	16,086
Due From Sponsors	1,207	1,089
	<u>€21,048</u>	<u>€17,175</u>

10. PAYABLES (amounts falling due within one year)

	<u>2025</u>	<u>2024</u>
	€	€
PAYE/PRSI	11,976	3,603
Other Payables	-	-
	<u>€11,976</u>	<u>€3,603</u>

Payables for Tax & Social Insurance are payable in the timeframe set down in relevant legislation.

11. GOVERNMENT GRANTS DEFERRED

	<u>2025</u>	<u>2024</u>
	€	€
At 15th November 2024	572	657
Material Grant - Computer Equipment	-	-
Material Grant - Fixtures & Fittings	-	266
Amortised in year	(69)	(351)
At 14th November 2025	<u>€503</u>	<u>€572</u>

COMMUNITY CHILDCARE TRAINING C.E. SCHEME (KILKENNY) LIMITED

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOTES ON THE ACCOUNTS - PERIOD ENDING 14TH NOVEMBER 2025

16 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year as defined by FRS102 Section 33.

17. COMPANY LTD BY GUARANTEE

The Company is limited by guarantee and has no share capital. The members guarantee is limited to €1 each. The guarantee continues for one year after the individual membership ceases.

14. IAASA ETHICAL STANDARDS FOR AUDITORS (IRELAND) - PROVISIONS AVAILABLE TO SMALL ENTITIES

As a small entity we avail of the provisions of the PAASE (Provisions Available for Audits of Small Entities) in relation to Ethical Standard we engage our Auditor to provide basic accounts preparation.

15. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements and authorised them for issue on 19th January 2026.