

Holy Trinity CSI Congregation Company Limited by Guarantee
Directors' Report and Unaudited Financial Statements
for the financial year ended 30 June 2025

Tasc Accountants
Certified Public Accountants
3C Main Street
Ongar Village
Blanchardstown
Dublin 15
Republic of Ireland

Company Number: 722198

Holy Trinity CSI Congregation Company Limited by Guarantee

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Holy Trinity CSI Congregation Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors

Varghese Koshy (Resigned 24 January 2026)
John Kummarkulathu Uthup
Sumod George Sam (Resigned 24 January 2026)
Sibu Cherian Koshy (Appointed 24 January 2026)
Dale Mathews Mammen (Appointed 24 January 2026)
Shani Thampy Mathew (Appointed 24 January 2026)
Jaimy Elsa George (Resigned 24 January 2026)
Jane Deepa Edwin (Resigned 18 December 2025)
Mathew Puthen Parampil Thomas (Appointed 24 January 2026)

Company Secretary

Shani Thampy Mathew (Appointed 24 January 2026)
Jaimy Elsa George (Appointed 27 January 2025,
Resigned 24 January 2026)
John Kummarkulathu Uthup (Resigned 27 January 2025)

Company Number

722198

Registered Office and Business Address

67 Kiltipper Gate
Kiltipper Way
Tallaght
Dublin
D24 DT98
Republic of Ireland

Accountants

Tasc Accountants
Certified Public Accountants
3C Main Street
Ongar Village
Blanchardstown
Dublin 15
Republic of Ireland

Bankers

Allied Irish Bank
Tallaght , Dublin 24

Holy Trinity CSI Congregation Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 30 June 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 June 2025.

Principal Activity and Review of the Business

Principal activity of company is Activities of Religious Organisations.

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 30 June 2025.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €7,339 (2024 - €(607)).

At the end of the financial year, the company has assets of €49,726 (2024 - €42,394) and liabilities of €2,601 (2024 - €2,608). The net assets of the company have increased by €7,339.

Directors and Secretary

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

Varghese Koshy (Resigned 24 January 2026)
John Kummarkulathu Uthup
Sumod George Sam (Resigned 24 January 2026)
Sibu Cherian Koshy (Appointed 24 January 2026)
Dale Mathews Mammen (Appointed 24 January 2026)
Shani Thampy Mathew (Appointed 24 January 2026)
Jaimy Elsa George (Resigned 24 January 2026)
Jane Deepa Edwin (Resigned 18 December 2025)
Mathew Puthen Parampil Thomas (Appointed 24 January 2026)

The secretaries who served during the financial year were:

Shani Thampy Mathew (Appointed 24 January 2026)
Jaimy Elsa George (Appointed 27 January 2025, Resigned 24 January 2026)
John Kummarkulathu Uthup (Resigned 27 January 2025)

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 Balance Sheet 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 in the current financial year.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Small companies exemptions

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors.

Holy Trinity CSI Congregation Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 30 June 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 67 Kiltipper Gate, Kiltipper Way, Tallaght, Dublin, D24 DT98.

Signed on behalf of the board

John Kummankulathu Uthup
Director

27 January 2026

Shani Thampy Mathew
Director

27 January 2026

Holy Trinity CSI Congregation Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

General responsibilities

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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Tasc Accountants, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025.

Signed on behalf of the board

John Kummarkulathu Uthup
Director

27 January 2026

Shani Thampy Mathew
Director

27 January 2026

**Holy Trinity CSI Congregation Company Limited by Guarantee
CERTIFIED PUBLIC ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Holy Trinity CSI Congregation Company Limited by Guarantee
for the financial year ended 30 June 2025**

In accordance with our engagement letter dated 8 December 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 8 to 15 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Holy Trinity CSI Congregation Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Holy Trinity CSI Congregation Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Holy Trinity CSI Congregation Company Limited by Guarantee. You consider that Holy Trinity CSI Congregation Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Holy Trinity CSI Congregation Company Limited by Guarantee. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

TASC ACCOUNTANTS

Certified Public Accountants
3C Main Street
Ongar Village
Blanchardstown
Dublin 15
Republic of Ireland

27 January 2026

Holy Trinity CSI Congregation Company Limited by Guarantee INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Income		59,933	49,071
Expenditure		<u>(52,594)</u>	<u>(49,678)</u>
Surplus/(deficit) before tax		7,339	(607)
Tax on surplus/(deficit)	6	-	-
Surplus/(deficit) for the financial year		<u>7,339</u>	<u>(607)</u>
Total comprehensive income		<u><u>7,339</u></u>	<u><u>(607)</u></u>

Holy Trinity CSI Congregation Company Limited by Guarantee

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	1,818	2,121
		<hr/>	<hr/>
Current Assets			
Debtors	8	1,550	2,650
Cash and cash equivalents		46,358	37,623
		<hr/>	<hr/>
		47,908	40,273
		<hr/>	<hr/>
Creditors: amounts falling due within one year	10	(2,601)	(2,608)
		<hr/>	<hr/>
Net Current Assets		45,307	37,665
		<hr/>	<hr/>
Total Assets less Current Liabilities		47,125	39,786
		<hr/> <hr/>	<hr/> <hr/>
Reserves			
Income and expenditure account		47,125	39,786
		<hr/>	<hr/>
Members' Funds		47,125	39,786
		<hr/> <hr/>	<hr/> <hr/>

We as Directors of Holy Trinity CSI Congregation Company Limited by Guarantee, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 27 January 2026 and signed on its behalf by:

John Kummankulathu Uthup
Director

Shani Thampy Mathew
Director

Holy Trinity CSI Congregation Company Limited by Guarantee
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Retained surplus	Total
	€	€
At 1 July 2023	40,393	40,393
Deficit for the financial year	(607)	(607)
At 30 June 2024	39,786	39,786
Surplus for the financial year	7,339	7,339
At 30 June 2025	47,125	47,125

Holy Trinity CSI Congregation Company Limited by Guarantee

CASH FLOW STATEMENT

for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		7,339	(607)
Adjustments for:			
Depreciation		303	303
		<u>7,642</u>	<u>(304)</u>
Movements in working capital:			
Movement in debtors		1,100	900
Movement in creditors		(7)	242
		<u>8,735</u>	<u>838</u>
Cash flows from investing activities			
Payments to acquire tangible assets		-	(2,424)
			<u>(2,424)</u>
Net increase/(decrease) in cash and cash equivalents		8,735	(1,586)
Cash and cash equivalents at beginning of financial year		37,623	39,209
Cash and cash equivalents at end of financial year	9	<u>46,358</u>	<u>37,623</u>

Holy Trinity CSI Congregation Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Holy Trinity CSI Congregation Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 722198. The registered office of the company is 67 Kiltipper Gate, Kiltipper Way, Tallaght, Dublin, D24 DT98, Republic of Ireland 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 financial year ended 30 June 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.

Income

Income comprises the donations and contributions from the members and public.

Tangible assets and depreciation

Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Holy Trinity CSI Congregation Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other debtors

Trade and other debtors recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements and paid holiday arrangements .

Taxation

The company is a not profit, non trading, engaged in religious activities and therefor is not liable to corporation tax on income from its normal activities.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

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. Operating surplus/(deficit)	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible assets	303	303
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Administrator	1	1
	<u> </u>	<u> </u>

Holy Trinity CSI Congregation Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Tax on surplus/(deficit)		2025	2024
		€	€
Analysis of charge in the financial year			
Current tax:			
Corporation tax		-	-
		<u> </u>	<u> </u>
No charge to tax arises as there is no trade income and it is a non-profit organisation.			
7. Tangible assets		Fixtures, fittings and equipment	Total
		€	€
Cost			
At 1 July 2024		2,424	2,424
		<u> </u>	<u> </u>
At 30 June 2025		2,424	2,424
		<u> </u>	<u> </u>
Depreciation			
At 1 July 2024		303	303
Charge for the financial year		303	303
		<u> </u>	<u> </u>
At 30 June 2025		606	606
		<u> </u>	<u> </u>
Net book value			
At 30 June 2025		1,818	1,818
		<u> </u>	<u> </u>
At 30 June 2024		2,121	2,121
		<u> </u>	<u> </u>
8. Debtors		2025	2024
		€	€
Other debtors		1,550	2,650
		<u> </u>	<u> </u>
9. Cash and cash equivalents		2025	2024
		€	€
Cash and bank balances		46,358	37,623
		<u> </u>	<u> </u>
10. Creditors		2025	2024
Amounts falling due within one year		€	€
Taxation		510	517
Accruals		2,091	2,091
		<u> </u>	<u> </u>
		2,601	2,608
		<u> </u>	<u> </u>
11. 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 financial 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.

Holy Trinity CSI Congregation Company Limited by Guarantee **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 January 2026.