

Company Number: 411138

Ballyporeen Childcare Committee Ltd
Annual Report and Financial Statements
for the financial year ended 31 August 2025

Ballyporeen Childcare Committee Ltd

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Ballyporeen Childcare Committee Ltd

DIRECTORS AND OTHER INFORMATION

Directors	Patrick Clancy Deborah Fitzgerald Grainne McGrath Patrick Clancy
Company Secretary	Patrick Clancy Deborah Fitzgerald
Company Number	411138
Registered Office	Gurtishall Ballyporeen Cahir Tipperary
Business Address	Silversprings House, Silversprings, Clonmel, Co. Tipperary.
Auditors	Gilligan & Co Chartered Accountants & Statutory Auditors Silversprings House Silversprings Clonmel Co. Tipperary Republic of Ireland
Bankers	Allied Irish Banks New Square Mitchelstown Co Cork Ireland
Solicitors	Brooks & Co Baldwin Street Mitchelstown Co Cork Ireland

Ballyporeen Childcare Committee Ltd

DIRECTORS' REPORT

for the financial year ended 31 August 2025

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

Principal Activity and Review of the Business

The principal activity of the company continued to be that of providing childcare services.

The Company is limited by guarantee not having a share capital (CHY 16950).

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

Principal Risks and Uncertainties

In common with all companies operating in Ireland in this sector the company faces increasing costs. The directors are of the opinion that the company is well positioned to manage these costs.

Childcare organisations face strong competition in the market and if the company fails to compete successfully business activity may decline.

Parents have less money to spend on childcare. Some parents opt to stay at home with their children rather than pay ever increasing taxes in uncertain employment.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €17,979 (2024 - €21,020).

At the end of the financial year, the company has assets of €1,326,847 (2024 - €1,364,925) and liabilities of €564,560 (2024 - €620,617). The net assets of the company have increased by €17,979.

Directors and Secretary

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

Patrick Clancy
Deborah Fitzgerald
Grainne McGrath
Patrick Clancy

The secretaries who served during the financial year were:

Patrick Clancy
Deborah Fitzgerald

Future Developments

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

Post Balance Sheet Events

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

Auditors

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

Ballyporeen Childcare Committee Ltd

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 Gurtishall, Ballyporeen, Cahir, Tipperary.

Signed on behalf of the board

Patrick Clancy
Director

Deborah Fitzgerald
Director

22 January 2026

Ballyporeen Childcare Committee Ltd

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.

Signed on behalf of the board

Patrick Clancy
Director

Deborah Fitzgerald
Director

22 January 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of Ballyporeen Childcare Committee Ltd

Report on the audit of the financial statements

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 August 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Ballyporeen Childcare Committee Ltd

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.

Jim Gilligan
for and on behalf of
GILLIGAN & CO

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

22 January 2026

Ballyporeen Childcare Committee Ltd

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.

Ballyporeen Childcare Committee Ltd
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Income	4	1,132,158	1,060,937
Expenditure		<u>(1,114,179)</u>	<u>(1,039,917)</u>
Surplus for the financial year		<u>17,979</u>	<u>21,020</u>
Total comprehensive income		<u><u>17,979</u></u>	<u><u>21,020</u></u>

Ballyporeen Childcare Committee Ltd
BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>655,913</u>	<u>649,828</u>
Current Assets			
Debtors	8	16,965	11,461
Cash and cash equivalents		<u>653,969</u>	<u>703,636</u>
		<u>670,934</u>	<u>715,097</u>
Creditors: amounts falling due within one year	10	<u>(120,295)</u>	<u>(132,978)</u>
Net Current Assets		<u>550,639</u>	<u>582,119</u>
Total Assets less Current Liabilities		<u>1,206,552</u>	<u>1,231,947</u>
Government grants	12	<u>(444,265)</u>	<u>(487,639)</u>
Net Assets		<u><u>762,287</u></u>	<u><u>744,308</u></u>
Reserves			
Income and expenditure account		<u>762,287</u>	<u>744,308</u>
Equity attributable to owners of the company		<u><u>762,287</u></u>	<u><u>744,308</u></u>

Approved by the board on 22 January 2026 and signed on its behalf by:

Patrick Clancy
Director

Deborah Fitzgerald
Director

Ballyporeen Childcare Committee Ltd
RECONCILIATION OF MEMBERS' FUNDS

as at 31 August 2025

	Retained surplus	Total
	€	€
At 1 September 2023	723,288	723,288
Surplus for the financial year	<u>21,020</u>	<u>21,020</u>
At 31 August 2024	744,308	744,308
Surplus for the financial year	<u>17,979</u>	<u>17,979</u>
At 31 August 2025	<u><u>762,287</u></u>	<u><u>762,287</u></u>

Ballyporeen Childcare Committee Ltd**CASH FLOW STATEMENT**

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		17,979	21,020
Adjustments for:			
Depreciation		65,841	26,459
Amortisation of government grants		(43,374)	-
		<u>40,446</u>	<u>47,479</u>
Movements in working capital:			
Movement in debtors		(5,504)	1,944
Movement in creditors		(11,611)	99,527
		<u>23,331</u>	<u>148,950</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(71,926)	(146,000)
		<u>(48,595)</u>	<u>2,950</u>
Net (decrease)/increase in cash and cash equivalents		(48,595)	2,950
Cash and cash equivalents at beginning of financial year		702,472	699,522
Cash and cash equivalents at end of financial year	9	653,877	702,472

BALLYPOREEN CHILDCARE COMMITTEE LTD

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, Equality, Disability, Integration & Youth	AIM Level 7 2024-2025	Purpose of the Grant: Additional Capitalisation Account Name: Ballyporeen Childcare	46,297
Department of Children, Equality, Disability, Integration & Youth	Core Funding 2024-2025	Purpose of the Grant: Operational funding, Subsidies parent fees Account Name: Ballyporeen Childcare	259,996
Department of Children, Equality, Disability, Integration & Youth	Core Funding 2024-2025	Purpose of the Grant: Operational funding, Subsidies parent fees Account Name: School Age Ballyporeen Childcare Happy Days	30,470
Department of Children, Equality, Disability, Integration & Youth	Early Childhood Care and Education 2024-2025	Purpose of the Grant: Providing free pre-school to eligible children Account Name: Ballyporeen Childcare	139,870
Department of Children, Equality, Disability, Integration & Youth	NCS Programme Funding 2024-2025	Purpose of the Grant: Financial support for parents to help with children costs Account Name: Ballyporeen Childcare	297,157
Department of Children, Equality, Disability, Integration & Youth	NCS Programme Funding 2024-2025	Purpose of the Grant: Financial support for parents to help with children costs Account Name: School Age Ballyporeen Childcare Happy Days	65,106
Department of Children, Equality, Disability, Integration & Youth	Community Childcare Subvention Plus 2024-2025	Purpose of the Grant: Operational funding, Subsidies parent fees Account Name: School Age Ballyporeen Childcare Happy Days	1,552
			<hr/> 840,448 <hr/>

Jim Gilligan

for and on behalf of

GILLIGAN & CO

Chartered Accountants & Statutory Auditors

Silversprings House

Silversprings

Clonmel

Co. Tipperary

Republic of Ireland

22 January 2026

Ballyporeen Childcare Committee Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Ballyporeen Childcare Committee Ltd is a company limited by guarantee incorporated in Ireland. Gurtishall, Ballyporeen, Cahir, Tipperary is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 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.

Income

Parent fees and Government grants represent total income generated by the company.

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	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

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

Trade and other debtors

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

Trade and other creditors

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

Taxation

The company has been granted an exemption from tax in respect of income or capital grants which are applicable to and are applied for charitable purposes. CHY16950

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.

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.

Ballyporeen Childcare Committee Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

4. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Childcare fees	247,592	336,478
Pobal funding - prior year adjustment	743	(3,024)
Pobal funding - current year	840,449	727,483
Other operating income	43,374	-
	<u>1,132,158</u>	<u>1,060,937</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing childcare services.

5. Operating surplus

	2025 €	2024 €
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	65,841	26,459
Amortisation of Government grants	(43,374)	-
	<u>22,467</u>	<u>26,459</u>

6. Employees and remuneration

Number of employees

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

	2025 Number	2024 Number
Employees	<u>24</u>	<u>24</u>

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	799,776	788,836
Social welfare costs	85,921	85,897
	<u>885,697</u>	<u>874,733</u>

Ballyporeen Childcare Committee Ltd

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 €
Cost			
At 1 September 2024	1,135,876	205,251	1,341,127
Additions	63,079	8,847	71,926
	<u>1,198,955</u>	<u>214,098</u>	<u>1,413,053</u>
At 31 August 2025			
Depreciation			
At 1 September 2024	578,503	112,796	691,299
Charge for the financial year	48,035	17,806	65,841
	<u>626,538</u>	<u>130,602</u>	<u>757,140</u>
At 31 August 2025			
Net book value			
At 31 August 2025	<u>572,417</u>	<u>83,496</u>	<u>655,913</u>
At 31 August 2024	<u>557,373</u>	<u>92,455</u>	<u>649,828</u>

7.1. Tangible assets prior financial year

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 September 2023	1,038,063	157,064	1,195,127
Additions	97,813	48,187	146,000
	<u>1,135,876</u>	<u>205,251</u>	<u>1,341,127</u>
At 31 August 2024			
Depreciation			
At 1 September 2023	525,370	96,096	621,466
Charge for the financial year	53,133	16,700	69,833
	<u>578,503</u>	<u>112,796</u>	<u>691,299</u>
At 31 August 2024			
Net book value			
At 31 August 2024	<u>557,373</u>	<u>92,455</u>	<u>649,828</u>
At 31 August 2023	<u>512,693</u>	<u>60,968</u>	<u>573,661</u>

8. Debtors

	2025 €	2024 €
Trade debtors	13,197	7,516
Prepayments and accrued income	3,768	3,945
	<u>16,965</u>	<u>11,461</u>

9. Cash and cash equivalents

	2025 €	2024 €
Cash and bank balances	653,969	703,636
Bank overdrafts	(92)	(1,164)
	<u>653,877</u>	<u>702,472</u>

Ballyporeen Childcare Committee Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Bank overdrafts	92	1,164
Trade creditors	11,338	27,653
Taxation (Note 11)	30,523	35,149
Other creditors	78,342	69,012
	<u>120,295</u>	<u>132,978</u>
11. Taxation	2025	2024
	€	€
Creditors:		
PAYE	<u>30,523</u>	<u>35,149</u>
12. Government Grants Deferred	2025	2024
	€	€
At 1 September 2024	<u>970,205</u>	970,205
Amortisation		
At 1 September 2024	(482,566)	(439,192)
Amortised in financial year	(43,374)	(43,374)
At 31 August 2025	<u>(525,940)</u>	<u>(482,566)</u>
Net book value		
At 31 August 2025	<u>444,265</u>	<u>487,639</u>
At 1 September 2024	<u>487,639</u>	<u>531,013</u>
13. Status		
The liability of the members is limited.		
Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.		
14. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
15. Post-Balance Sheet Events		
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 22 January 2026.		

BALLYPOREEN CHILDCARE COMMITTEE LTD

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

Ballyporeen Childcare Committee Ltd
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2025

	2025 €	2024 €
Income		
Childcare fees	247,592	336,478
Pobal Funding prior year	743	(3,024)
Pobal Funding current year	840,449	727,483
Amortisation of government grants	43,374	-
	<u>1,132,158</u>	<u>1,060,937</u>
Expenditure		
Wages and salaries	799,776	788,836
Social welfare costs	85,921	85,897
Staff training	20,359	19,593
Rent payable	5,192	5,220
Food Account	22,498	17,821
Insurance	6,797	6,582
Light and heat	7,962	8,953
Cleaning	8,234	11,883
Repairs and maintenance	16,977	12,893
Childcare Supplies & Equipment	15,552	13,460
Admin and Office expenses	13,920	10,536
Advertising	1,869	708
Telephone	1,686	2,035
Travelling expenses	13,043	8,246
Legal and professional	9,008	5,597
Bank charges	733	3,117
Discounts received	(94)	-
Staff bonus	9,791	7,049
Auditor's remuneration	6,864	5,032
Depreciation	65,841	26,459
Charitable donations	2,250	-
	<u>1,114,179</u>	<u>1,039,917</u>
Net surplus	<u>17,979</u>	<u>21,020</u>