

North Tipperary Community Services Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2025

Xeinadin Audit Ireland Ltd
Chartered Accountants & Statutory Audit Firm
74 Northumberland Road
Ballsbridge
Dublin 4
Ireland

Company Number: 476078

North Tipperary Community Services Company Limited by Guarantee

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North Tipperary Community Services Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors	Caroline Donnellan Margaret Meagher Mary Slattery Noel Power Muhammad Aliuddin Ahmad Marie Therese Coghlan Heino Schonfeld Kathleen O'Meara
Company Secretary	Caroline Donnellan
Company Number	476078
Charity Number	20017071
Registered Office and Business Address	Silver Arch Family Resource Centre 52 Silver Street Nenagh Co. Tipperary
Auditors	Xeinadin Audit Ireland Ltd Chartered Accountants & Statutory Audit Firm 74 Northumberland Road Ballsbridge Dublin 4 Ireland
Bankers	Bank of Ireland Mitchel Street Nenagh Co. Tipperary
Solicitors	Patrick F Treacy & Co. Pearse Street Nenagh Co. Tipperary

North Tipperary Community Services Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2025

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

Principal Activity and Review of the Business

The principal activity of the company is to provide community based support, information and advocacy services to individuals, families and groups in North Tipperary with a particular focus on those who are most disadvantaged. The company is a Tusla funded Family Resource Centre. The company also operates the charity shop "The Thrift Shop" which sells donated goods at Sarsfield Street, Nenagh. All income generated by the Thrift Shop is included in the financial statements of the company.

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 December 2025.

Financial Results

At the end of the financial year, the company has assets of €962,226 (2024 - €903,479) and liabilities of €412,182 (2024 - €383,410). The net assets of the company have increased by €29,975.

Directors and Secretary

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

Caroline Donnellan
Margaret Meagher
Mary Slattery
Noel Power
Muhammad Aliuddin Ahmad
Marie Therese Coghlan
Heino Schonfeld
Kathleen O'Meara

The secretary who served throughout the financial year was Caroline Donnellan.

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 with no material changes in the business anticipated at this time.

Auditors

The auditors, Xeinadin Audit Ireland Ltd, (Chartered Accountants & Statutory Audit Firm), continue in office in accordance with section 383(2) of the Companies Act 2014.

Principal risks and uncertainties

The directors are aware of the principal risks and uncertainties which the company is exposed to and in particular of those related to the operations and finances of the company. The key risk identified is the withdrawal of public funding. The directors note the ongoing challenge with funding being secured on an annual basis. The company has a risk management policy in place, and all identified risks are included on a risk register which is reviewed regularly by the board.

Objectives and Services

Objectives:

The organisations main objective is to provide services that are responsive to the needs of individuals, families and communities. We aim to empower people, particularly those living in disadvantage, to access support, information and to improve their lives.

Services:

The organisation provides support to individuals/families and communities under the following headings:

- Family Services
- Health and Wellbeing Service
- Community Development
- Preschool services
- Thrift Shop

Main achievements and activities

The main achievements and activities of the company are captured in the Organisation's Annual Report and its recent Strategic Plan (2021 -2026), both of which are available on the Organisation's website.

North Tipperary Community Services Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2025

Reserves Policy

The reserves stated in the financial statements are non-restricted and non-funding reserves accumulated from the internal generated income since the company was formed.

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.

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 Silver Arch Family Resource Centre, 52 Silver Street, Nenagh, Co. Tipperary.

Signed on behalf of the board

Margaret Meagher
Director

26 March 2026

Noel Power
Director

26 March 2026

North Tipperary Community Services Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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

Margaret Meagher
Director

26 March 2026

Noel Power
Director

26 March 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of North Tipperary Community Services Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of North Tipperary Community Services Company Limited by Guarantee ('the company') for the financial year ended 31 December 2025 which comprise the Income Statement, 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 December 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.

INDEPENDENT AUDITOR'S REPORT to the Members of North Tipperary Community Services Company Limited by Guarantee

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.

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.

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INDEPENDENT AUDITOR'S REPORT

to the Members of North Tipperary Community Services Company Limited by Guarantee

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.

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.

William Lomasney

for and on behalf of

XEINADIN AUDIT IRELAND LTD

Chartered Accountants & Statutory Audit Firm

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26 March 2026

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North Tipperary Community Services Company Limited by Guarantee
INCOME STATEMENT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income	6	1,545,380	1,184,121
Expenditure		(1,515,755)	(1,170,489)
Surplus before interest		29,625	13,632
Interest receivable and similar income		350	1,426
Surplus for the financial year	18	29,975	15,058
Total comprehensive income		29,975	15,058

North Tipperary Community Services Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	167,956	178,162
Investments	10	201,000	201,000
Fixed Assets		<u>368,956</u>	<u>379,162</u>
Current Assets			
Stocks	11	200	200
Debtors	12	11,227	11,125
Cash and cash equivalents		581,843	512,992
		<u>593,270</u>	<u>524,317</u>
Creditors: amounts falling due within one year	14	<u>(389,795)</u>	<u>(356,995)</u>
Net Current Assets		<u>203,475</u>	<u>167,322</u>
Total Assets less Current Liabilities		<u>572,431</u>	<u>546,484</u>
amounts falling due after more than one year	15	(22,387)	(26,415)
Net Assets		<u><u>550,044</u></u>	<u><u>520,069</u></u>
Reserves			
Revaluation reserve	18	30,000	30,000
Capital reserves and funds	18	95,885	95,885
Retained surplus	18	424,159	394,184
Members' Funds		<u><u>550,044</u></u>	<u><u>520,069</u></u>

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

Approved by the board on 26 March 2026 and signed on its behalf by:

Margaret Meagher
Director

Noel Power
Director

North Tipperary Community Services Company Limited by Guarantee
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2025

	Retained surplus	Revaluation reserve	Pre- incorporation Reserves	Total
	€	€	€	€
At 1 January 2024	379,126	30,000	95,885	505,011
Surplus for the financial year	15,058	-	-	15,058
At 31 December 2024	394,184	30,000	95,885	520,069
Surplus for the financial year	29,975	-	-	29,975
At 31 December 2025	424,159	30,000	95,885	550,044

North Tipperary Community Services Company Limited by Guarantee

CASH FLOW STATEMENT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		29,975	15,058
Adjustments for:			
Interest receivable and similar income		(350)	(1,426)
Depreciation		29,501	31,419
Amortisation of government grants		(4,028)	(5,252)
		<u>55,098</u>	<u>39,799</u>
Movements in working capital:			
Movement in debtors		(102)	1,153
Movement in creditors		32,800	95,379
		<u>87,796</u>	<u>136,331</u>
Cash flows from investing activities			
Interest received		350	1,426
Payments to acquire tangible assets		(19,295)	(25,291)
Payments to acquire investments		-	(1,000)
		<u>(18,945)</u>	<u>(24,865)</u>
Net cash used in investment activities			
		<u>(18,945)</u>	<u>(24,865)</u>
Net increase in cash and cash equivalents		68,851	111,466
Cash and cash equivalents at beginning of financial year		512,992	401,526
Cash and cash equivalents at end of financial year	13	<u>581,843</u>	<u>512,992</u>

North Tipperary Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

North Tipperary Community Services Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 476078. The registered office of the company is Silver Arch Family Resource Centre, 52 Silver Street, Nenagh, Co. Tipperary 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

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

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

Income

All income is recognised in the income and expenditure account when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be reliably measured. Where income is received in advance of meeting the foregoing criteria, it is deferred until such a time as these criteria are met.

Revenue grant income is credited to the income and expenditure account in the period to which it relates. Promoter grant income is credited to the income and expenditure account upon receipt of confirmation that the relevant project guidelines have been complied with. Capital grant income is credited to the income and expenditure account in the period to which it relates.

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:

Freehold property	-	4% Straight line
Short leasehold property	-	10% & 20% Straight line
Long leasehold property	-	5% Straight line
Fixtures, fittings and equipment	-	20% & 33% Straight line
Motor vehicles	-	20% 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

North Tipperary Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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 was granted Charitable Tax Exemption under Section 207, Taxes Consolidation Act 1997, under charity number CHY 7590. Returns are made to the Revenue Commissioners in respect of PAYE/PRSI on all employees.

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. Significant accounting judgements and key sources of estimation uncertainty

The Directors consider the accounting estimates and assumptions below to be the company's critical accounting estimates and judgements:

Going Concern

The Directors have prepared budgets and cash flows for a period of twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due and to continue as a going concern. On this basis the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Useful lives of tangible fixed assets

Long-lived assets comprising primarily tangible fixed assets represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in useful lives can have a significant impact on the depreciation charge for the financial year.

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. Going concern

In order to continue as a going concern, the company is reliant on the continued support and grant aid from Government agencies and voluntary contributions. The company's main source of income is grant aid from Government bodies and the Local Authority. This aid must be applied for on an annual basis and is subject to certain conditions being adhered to. The Board of Directors are confident that they can place continued reliance on Government agencies and despite uncertainties caused by the challenging economic climate, it is reasonable to assume that the company will continue in operational existence for the foreseeable future. Therefore, the company continues to adopt the going concern basis in preparing the financial statements.

North Tipperary Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Income

The income for the financial year is analysed as follows:

	2025	2024
	€	€
Tusla Child & Family Agency Grant (S56 FSS)	402,336	427,583
Other Grants	19,767	25,986
HSE Health & Wellbeing (S39)	22,080	8,712
Tusla Community Families (Borrisoleigh/Thurles)	29,262	530
Tusla Youth Space & Therapy room grant	1,060	-
K Howard - Children's Promise	8,396	-
WRC Income	38,009	-
MWRDAF Grant income	800	-
Admin and overheads Income	196,908	41,156
CFI - Toy Show Appeal	20,083	-
Gambling Awareness Trust Income	26,215	17,557
Safefood Community Food Initiative	8,744	-
Community Families	18,127	16,545
Play Therapy - Recovery & Resilience Fund Income	1,890	-
Tusla Dormant Account	14,062	6,917
Tusla Parenting App	365	2,327
Bishops Fund	1,000	1,000
Ukrainian Funding Income (Tusla)	52,526	48,547
Donations and Fundraising	12,836	4,773
HSE Older Persons Grant (S39)	7,928	6,654
HSE Social Prescriber (S39)	76,450	63,039
AIM - Templederry Preschool	9,564	3,198
AIM - Portroe Preschool	13,470	8,730
CYPSC International Protection Fund 2025	41,973	-
Tusla counselling grant	7,198	6,575
Other Grants - K Howard Fund	6,235	6,383
Donations - counselling/adolescent/play therapy	6,093	-
Core Funding - Templederry Preschool	16,086	13,859
Core Funding - Portroe Preschool	19,039	17,882
DCYA ECCE - Templederry	58,561	53,349
DCYA ECCE - Portroe	34,108	32,816
Parents Fees - Templederry Preschool	1,324	2,024
Parents Fees - Portroe Preschool	2,638	3,748
Other Income - Preschools	644	1,083
Creative Community Alternatives	57,071	59,840
Healthy Ireland Grant	10,072	7,792
FRC Income	211,377	132,104
Rental Income	22,321	30,118
Thrift Shop	64,734	64,066
Other operating income	4,028	5,252
	<u>1,545,380</u>	<u>1,184,121</u>
7. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	29,501	31,419
Amortisation of Government grants	(4,028)	(5,252)
	<u>25,473</u>	<u>26,167</u>

North Tipperary Community Services Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Employees

The average monthly number of employees during the financial year was 37, (2024 - 34). The company employed 2 individuals earning between €60,000 and €70,000 including employer's PRSI and 1 individual earning between €90,000 to €100,000 including employer's PRSI. The company did not employ any other individual earning more than €60,000 during the year.

	2025	2024
	Number	Number
Administration	30	29
Pre-Schools	7	5
	<u>37</u>	<u>34</u>

North Tipperary Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Tangible assets

	Freehold property €	Short leasehold property €	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost						
At 1 January 2025	101,308	72,420	95,945	164,328	29,000	463,001
Additions	-	-	-	19,295	-	19,295
At 31 December 2025	<u>101,308</u>	<u>72,420</u>	<u>95,945</u>	<u>183,623</u>	<u>29,000</u>	<u>482,296</u>
Depreciation						
At 1 January 2025	17,220	62,312	32,775	143,532	29,000	284,839
Charge for the financial year	4,052	3,279	4,797	17,373	-	29,501
At 31 December 2025	<u>21,272</u>	<u>65,591</u>	<u>37,572</u>	<u>160,905</u>	<u>29,000</u>	<u>314,340</u>
Net book value						
At 31 December 2025	<u>80,036</u>	<u>6,829</u>	<u>58,373</u>	<u>22,718</u>	<u>-</u>	<u>167,956</u>
At 31 December 2024	<u><u>84,088</u></u>	<u><u>10,108</u></u>	<u><u>63,170</u></u>	<u><u>20,796</u></u>	<u><u>-</u></u>	<u><u>178,162</u></u>

Short leasehold property represents building works on the properties leased for both Templeberry and Portroe Preschools. Long leasehold property represents the company main premises which it rents at Silver Street, Nenagh, Co. Tipperary. Freehold property represents a thrift shop and adjoining property which is located at Sarsfield Street, Nenagh, Co Tipperary.

North Tipperary Community Services Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

10. Investments	Other unlisted investments €	Total €
Investments Cost		
At 31 December 2025	201,000	201,000
Net book value		
At 31 December 2025	201,000	201,000
At 31 December 2024	201,000	201,000
11. Stocks	2025 €	2024 €
Finished goods and goods for resale	200	200
The replacement cost of stock did not differ significantly from the figures shown.		
12. Debtors	2025 €	2024 €
Trade debtors	-	326
Other debtors	428	-
Prepayments	10,799	10,799
	11,227	11,125
13. Cash and cash equivalents	2025 €	2024 €
Cash and bank balances	510,600	442,099
Cash equivalents	71,243	70,893
	581,843	512,992
14. Creditors	2025 €	2024 €
Amounts falling due within one year		
Credit Card	2,085	86
Accruals	14,795	24,921
Deferred Income	372,915	331,988
	389,795	356,995
15. Creditors	2025 €	2024 €
Amounts falling due after more than one year		
Government grants (Note 16)	22,387	26,415

North Tipperary Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

16. Government Grants Deferred	2025	2024
	€	€
Capital grants received and receivable		
At 1 January 2025	<u>122,305</u>	<u>122,305</u>
Amortisation		
At 1 January 2025	<u>(95,890)</u>	<u>(90,638)</u>
Amortised in financial year	<u>(4,028)</u>	<u>(5,252)</u>
At 31 December 2025	<u>(99,918)</u>	<u>(95,890)</u>
Net book value		
At 31 December 2025	<u>22,387</u>	<u>26,415</u>
At 1 January 2025	<u>26,415</u>	<u>31,667</u>

17. 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.

18. Income Statement

	Revaluation reserve	Income statement	Pre incorporation reserves	Total
	€	€	€	€
At 1 January 2025	30,000	394,184	95,885	520,069
Surplus for the financial year	-	29,975	-	29,975
At 31 December 2025	<u>30,000</u>	<u>424,159</u>	<u>95,885</u>	<u>550,044</u>

Pre-incorporation reserves

North Tipperary Community Services (unincorporated entity) ceased to operate on the 1 January 2010 and all assets and liabilities at that date were transferred to North Tipperary Community Services CLG. Pre-incorporation reserves amount to €95,885. The company's accumulated reserves arise from the operating activities of the company.

Reserves

The reserves above are all unrestricted funds accumulated from internally generated income.

The charity maintains various types of funds as follows:

Unrestricted funds

General unrestricted funds represent income that is expendable at the discretion of the directors in the furtherance of the objectives of the charity which have not been designated for other purposes. Such funds may be held in order to finance both working capital and capital investments.

Restricted funds

Restricted funds represent grant and project delivery funding received which are allocated by the donor of specific purposes.

The unrestricted reserves of the company are applied solely towards the promotion of its main objectives as outlined in

North Tipperary Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

the company constitution. The company's reserve policy outlines the use of unrestricted reserves which is implemented in conjunction with other governance and financial policies of the company. The reserves policy is reviewed annually to allow for sufficient funding, to provide an internal source of funding for situations such as once off unbudgeted expenses, unanticipated loss of funding, purchase of assets, and to allow for financial security in securing banking facilities and match project funding.

No portion of the company's reserves shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise to profit the directors of the company

20. Contingent liabilities

The company is funded largely by grants received from Tusla Child and Family Agency, Pobal and the Health Service Executive. These grants may become repayable in whole or part if certain conditions as set out in the Grant Criteria and Heads of Agreement are not adhered to.

21. Related party transactions

The Board of directors are responsible for the operation of the company. They have indicated that the company has no related parties that they are aware of.

22. Post-Balance Sheet Events

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

23. Directors' Remuneration

The directors comprise the key management personnel of the company. The directors operate on a voluntary basis and do not receive compensation for services provided.

24. Circular 13/2014

In accordance with the Department of Public Expenditure and Reform, the details required under Circular 13/2014 are detailed in appendix 1 to the financial statements. The company is compliant with the relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type Payments".

25. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 March 2026.

NORTH TIPPERARY COMMUNITY SERVICES COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Tusla Child & Family Agency Grant (S56 FSS)	402,336	427,583
Other Grants	19,767	25,986
HSE Health & Wellbeing (S39)	22,080	8,712
Tusla Community Families (Borrisoleigh/Thurles)	29,262	530
Tusla Youth Space & Therapy room grant	1,060	-
CYPSC BOBF	-	750
K Howard - Children's Promise	8,396	-
WRC Income	38,009	-
MWRDAF Grant income	800	-
Admin and overheads Income	196,908	41,156
CYP Participation Grant	-	535
CFI - Toy Show Appeal	20,083	-
Gambling Awareness Trust Income	26,215	17,557
Safefood Community Food Initiative	8,744	-
Community Families	18,127	16,545
Tony Ryan Foundation	-	6,312
Play Therapy Recovery & Resilience Fund Income	1,890	-
Tusla Dormant Account	14,062	6,917
Tusla Parenting App	365	2,327
Bishops Fund	1,000	1,000
Ukrainian Funding Income (Tusla)	52,526	48,547
Donations and Fundraising	12,836	4,773
HSE Older Persons Grant (S39)	7,928	6,654
Car	-	5,800
HSE Social Prescriber (S39)	76,450	63,039
CYPSC IPSS	-	15,000
CYPSC - Winter Project	-	20,000
NCS - Templederry Preschool	-	411
AIM - Templederry Preschool	9,564	3,198
AIM - Portroe Preschool	13,470	8,730
CYPSC International Protection Fund 2025	41,973	-
Tusla counselling grant	7,198	6,575
Other Grants - K Howard Fund	6,235	6,383
Donations - counselling/adolescent/play therapy	6,093	-
Core Funding - Templederry Preschool	16,086	13,859
Core Funding - Portroe Preschool	19,039	17,882
DCYA ECCE - Templederry	58,561	53,349
DCYA ECCE - Portroe	34,108	32,816
Parents Fees - Templederry Preschool	1,324	2,024
Parents Fees - Portroe Preschool	2,638	3,748
Other Income - Preschools	644	1,083
Creative Community Alternatives - Ór Programme	-	14,062
Creative Community Alternatives	57,071	59,840
Healthy Ireland Grant	10,072	7,792
FRC Income	211,377	132,104
Youth Participation Fund Grant	-	1,106
Rental Income	22,321	30,118
Thrift Shop	64,734	64,066
Amortisation of government grants	4,028	5,252
	1,545,380	1,184,121
Expenditure		
Wages and salaries	232,829	92,806
Social welfare costs	25,362	9,394
Tusla wages and salaries (S56 FSS)	269,770	322,504
WRC salary payment	28,926	-
Health & Well Being salary	-	2,266
Tusla Er's PRSI contribution (S56 FSS)	31,128	34,475
Employer's Pension costs (S56 FSS)	2,010	1,996
Silver Street ER Pension	7,010	2,898
Team lead H & WB pension	2,516	2,509

The supplementary information does not form part of the audited financial statements

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025

	2025	2024
	€	€
Templederry Pre-school - Wages and salaries	30,730	39,817
Portroe Pre-school - wages & salaries	31,382	39,043
Portroe Pre-school - Wages re AIM	13,196	8,686
ER PRSI - Templederry Pre-school	2,808	3,857
ER PRSI - Portroe Pre-school	2,859	3,717
ER PRSI - Portroe Pre-school re AIM	1,180	771
Adolescent Psychologist Salary	21,547	34,802
Ór Programme salaries	-	12,835
ER PRSI - Adolescent Psychologist Salary	2,560	3,814
ER PRSI - Ór Programme salaries	-	1,403
Templederry Preschool AIM	3,868	-
Templederry PS - AIM ER PRSI	347	-
Gambling Counselling Programme Salary	20,060	10,491
Gambling Counselling Programme ER PRSI	1,930	921
Social Prescriber Programme Salary	46,447	43,815
Social Prescriber ER PRSI	5,437	4,906
Community Families Admin Salary (NCI)	14,473	-
Community Families Salary (Borrisoleigh/Thurles)	17,970	15,189
Community Families ER PRSI (Borrisoleigh/Thurles)	1,833	1,356
Older Persons Salary	-	1,134
Older Persons Salary ER PRSI	-	107
Counselling salaries	6,299	5,361
Thrift Shop salaries	29,727	24,910
Thrift Shop ER PRSI	3,352	2,467
Team lead H & WB salaries	49,883	37,791
Team lead H & WB ER PRSI	5,623	4,154
Community Families Admin ER PRSI (NCI)	1,383	-
Ukrainian Fund Salary	33,018	31,167
Ukrainian Fund Salary ER PRSI	3,844	3,387
Play therapist salary (Dormant Account)	12,606	3,708
Play therapist ER PRSI (Dormant Account)	1,159	304
K Howard - Children's Promise salary	2,301	-
K Howard - Children's Promise ER PRSI	255	-
Office - 57 Sarsfield Street	103	-
Rent payable	19,100	-
Rates	464	238
Insurance	5,995	-
Preschool's - Insurance	855	900
K Howard - Children's Promise	5,439	-
Light and heat	9,056	457
Repairs and maintenance	8,034	1,510
Health & Safety	373	515
Printing, postage and stationery	5,989	1,846
Preschools - Audit Fee	1,344	1,738
Tusla Community Families - (Borrisoleigh/Thurles)	8,991	180
Telephone	4,181	-
Tusla Family Support Programme (S56 FSS)	7,790	7,440
IT Costs	7,299	111
Tusla Community Families (S56 FSS)	13,796	13,740
Tusla Parenting Programme Costs (S56 FSS)	7,850	11,698
Tusla Partnership with Families (S56 FSS)	4,100	3,730
FRC - underspend	-	10,363
FRC - Programme costs	-	8,640
Tusla Youth Space & Therapy room grant	1,060	-
Portroe Preshool expenses	8,120	7,957
Templederry Preschool expenses	11,823	14,714
Youth Particiaption Fund Expenses	-	1,106
Counselling	1,022	1,366
CCA - contract for services	32,340	21,447
Tyone Community Centre Expenses	2,171	2,005
Tony Ryan Fund Expenditure	-	6,312
Community Families (NCI)	2,271	-
K Howard Fund expenditure	6,235	6,383
Other smaller grants	16,780	20,242

The supplementary information does not form part of the audited financial statements

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025

	2025	2024
	€	€
Office 57 Sarsfield Street	-	179
CYPSC Weaning Workshops Expenditure	-	750
Older Persons Grant (S39)	7,928	5,326
Healthy Ireland Grant	10,072	7,069
Gambling Awareness Trust Expenditure	4,389	6,274
Ukrainian Funding Expenditure (Tulsa)	14,500	14,093
CYPSC IPSS	-	15,000
CYPSC Winter Project	-	20,000
Office Newport	13,231	11,144
Toy Show Appeal Expenditure	20,083	-
Motor expenses	2,547	2,699
Thrift Shop exps	11,733	6,050
Office -travel	2,056	1,338
Health & Well Being Programme (S39)	22,080	6,054
Core Funding salary contribution	30,000	-
Consultancy and professional fees	8,828	2,089
Office Borrisokane	8,715	1,087
Tusla Parenting App	365	2,327
Bank charges	1,191	234
Office - 50th Anniversary costs	-	100
Team lead H & WB costs	-	716
CYPSC International Protection Fund 2025	41,973	-
CYPSC Play Therapy Grant Expenditure	1,890	-
Bishops Fund	1,000	1,000
MWRDAF Grant	800	-
General expenses	1,150	1,123
Board Expenses	330	182
FRC Bank charges	306	306
FRC Telephone	1,808	1,808
FRC Postage/Stationery	2,339	2,339
FRC Rent	8,640	8,640
FRC Light & Heat	1,538	1,538
FRC Insurance	1,443	1,443
FRC IT Costs	1,072	1,072
FRC Training	1,440	1,440
FRC Audit costs	2,962	2,962
FRC Travel Manager	3,000	602
FRC Repairs & Maintenance	2,100	2,114
Tusla bank charges (S56 FSS)	434	434
Tusla telephone (S56 FSS)	3,360	3,360
Tusla postage/stat/printing/IT (S56 FSS)	4,277	4,277
Tusla rent (S56 FSS)	9,360	9,360
Tusla light & heat (S56 FSS)	3,330	3,330
Tusla audit fee (S56 FSS)	3,056	3,056
Tusla training (S56 FSS)	2,800	2,800
Tusla ICT (S56 FSS)	3,000	3,000
Tusla HR (S56 FSS)	1,000	1,000
Tusla repairs (S56 FSS)	3,100	3,100
Office HR	-	624
Tusla Insurance (S56 FSS)	3,270	3,270
Review & Evaluation (S56 FSS)	17,933	-
Tusla FRC Dormant Account Expenditure	503	3,201
Community Food Initiative - Safe Food	8,744	-
HSE Social Prescriber Overhead Costs (S39)	13,566	13,829
Donations - counselling/adolscent/play therapy	6,093	-
Staff training	3,304	703
CYP Participation Grant	-	535
Auditor's remuneration	7,406	694
Depreciation	29,501	31,419
	1,515,755	1,170,489

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025

	2025 €	2024 €
Miscellaneous income		
Bank interest	350	1,426
	<hr/>	<hr/>
Net surplus	29,975	15,058
	<hr/> <hr/>	<hr/> <hr/>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025
Silver Street

	2025	2024
	€	€
Income		
Other Grants	19,767	25,986
K Howard - Children's Promise	8,396	-
WRC Income	9,196	-
MWRDAF Grant income	800	-
Admin and overheads Income	196,908	41,156
CFI - Toy Show Appeal	20,083	-
Gambling Awareness Trust Income	26,215	17,557
Safefood Community Food Initiative	8,744	-
Community Families (NCI)	18,127	-
Tony Ryan Foundation	-	6,312
Bishops Fund	1,000	1,000
Donations and Fundraising	12,836	4,773
Car	-	5,800
Other Grants - K Howard Fund	6,235	6,383
Donations - counselling/adolescent/play therapy	6,093	-
Healthy Ireland Grant	10,072	7,792
Rental Income	22,321	30,118
Thrift Shop	64,734	64,066
Amortisation of government grants	4,028	5,252
	<u>435,555</u>	<u>216,195</u>
Expenditure		
Wages and salaries	67,203	23,615
Social welfare costs	5,129	2,037
WRC salary payment	113	-
Silver Street ER Pension	7,010	2,898
Team lead H & WB pension	2,516	2,509
Gambling Counselling Programme Salary	20,060	10,491
Gambling Counselling Programme ER PRSI	1,930	921
Community Families Admin Salary (NCI)	14,473	-
Thrift Shop salaries	29,727	24,910
Thrift Shop ER PRSI	3,352	2,467
Team lead H & WB salaries	49,883	37,791
Team lead H & WB ER PRSI	5,623	4,154
Community Families Admin ER PRSI (NCI)	1,383	-
K Howard - Children's Promise salary	2,301	-
K Howard - Children's Promise ER PRSI	255	-
Office - 57 Sarsfield Street	103	-
Rent payable	19,100	-
Rates	464	238
Insurance	5,995	-
K Howard - Children's Promise	5,439	-
Light and heat	9,056	457
Repairs and maintenance	8,034	1,510
Health & Safety	373	515
Printing, postage and stationery	5,989	1,846
Telephone	4,181	-
IT Costs	7,299	111
Tyone Community Centre Expenses	2,171	2,005
Tony Ryan Fund Expenditure	-	6,312
Community Families (NCI)	2,271	-
K Howard Fund expenditure	6,235	6,383
Other smaller grants	16,780	20,242
Office 57 Sarsfield Street	-	179
Healthy Ireland Grant	10,072	7,069
Gambling Awareness Trust Expenditure	4,389	6,274
Office Newport	13,231	11,144
Toy Show Appeal Expenditure	20,083	-
Motor expenses	2,547	2,699

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025
Silver Street

	2025	2024
	€	€
Thrift Shop exps	11,733	6,050
Office -travel	2,056	1,338
Consultancy and professional fees	8,828	2,089
Office Borrisokane	8,715	1,087
Bank charges	1,191	234
Office - 50th Anniversary costs	-	100
Team lead H & WB costs	-	716
Bishops Fund	1,000	1,000
MWRDAF Grant	800	-
General expenses	1,151	1,120
Board Expenses	330	182
Office HR	-	624
Tusla FRC Dormant Account Expenditure	503	-
Community Food Initiative - Safe Food	8,744	-
Donations - counselling/adolescent/play therapy	6,093	-
Staff training	3,304	703
Auditor's remuneration	7,406	694
Depreciation	29,501	31,419
	<u>446,124</u>	<u>226,133</u>
Miscellaneous income		
Bank interest	<u>350</u>	<u>1,426</u>
Net surplus/(deficit)	<u><u>(10,219)</u></u>	<u><u>(8,512)</u></u>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT

for the financial year ended 31 December 2025

Tusla - Restricted Funding

	2025	2024
	€	€
Income		
Tusla Child & Family Agency Grant (S56 FSS)	402,336	427,583
Tusla Community Families (Borrisoleigh/Thurles)	29,262	530
Tusla - Youth Space & Therapy room grant	1,060	-
CYPSC BOBF	-	750
WRC Income	15,718	-
CYP Participation Grant	-	535
Play Therapy - Recovery & Resilience Fund Income	1,890	-
Tusla Dormant Account	14,062	6,917
Tusla Parenting App	365	2,327
Ukrainian Funding Income (Tusla)	52,526	48,547
CYPSC IPSS	-	15,000
CYPSC - Winter Project	-	20,000
CYPSC International Protection Fund 2025	41,973	-
Tusla counselling grant	7,198	6,575
Youth Participation Fund Grant	-	1,106
	566,390	529,870
Expenditure		
Tusla wages and salaries (S56 FSS)	269,770	322,504
WRC salary payment	15,718	-
Tusla Er's PRSI contribution (S56 FSS)	31,128	34,475
Employer's Pension costs (S56 FSS)	2,010	-
Community Families Salary (Borrisoleigh/Thurles)	17,970	-
Community Families ER PRSI (Borrisoleigh/Thurles)	1,833	-
Counselling salaries	6,299	5,361
Ukrainian Fund Salary	33,018	31,167
Ukrainian Fund Salary ER PRSI	3,844	3,387
Play therapist salary (Dormant Account)	12,606	3,708
Play therapist ER PRSI (Dormant Account)	1,159	304
Tusla Community Families - (Borrisoleigh/Thurles)	8,991	180
Tusla Family Support Programme (S56 FSS)	7,790	7,440
Tusla Community Families (S56 FSS)	13,796	13,740
Tusla Parenting Programme Costs (S56 FSS)	7,850	11,698
Tusla Partnership with Families (S56 FSS)	4,100	3,730
Tusla Youth Space & Therapy room grant	1,060	-
Youth Participation Fund Expenses	-	1,106
Counselling	1,022	1,366
CYPSC Weaning Workshops Expenditure	-	750
Ukrainian Funding Expenditure (Tusla)	14,500	14,093
CYPSC IPSS	-	15,000
CYPSC Winter Project	-	20,000
Tusla Parenting App	365	2,327
CYPSC International Protection Fund 2025	41,973	-
CYPSC Play Therapy Grant Expenditure	1,890	-
Tusla bank charges (S56 FSS)	434	434
Tusla telephone (S56 FSS)	3,360	3,360
Tusla postage/stat/printing/IT (S56 FSS)	4,277	4,277
Tusla rent (S56 FSS)	9,360	9,360
Tusla light & heat (S56 FSS)	3,330	3,330
Tusla audit fee (S56 FSS)	3,056	3,056
Tusla training (S56 FSS)	2,800	2,800
Tusla ICT (S56 FSS)	3,000	3,000
Tusla HR (S56 FSS)	1,000	1,000
Tusla repairs (S56 FSS)	3,100	3,100
Tusla Insurance (S56 FSS)	3,270	3,270
Review & Evaluation (S56 FSS)	17,933	-
Tusla FRC Dormant Account Expenditure	-	3,201
CYP Participation Grant	-	535

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025
Tusla - Restricted Funding

	2025 €	2024 €
	<u>553,612</u>	<u>533,059</u>
Net surplus/(deficit)	<u><u>12,778</u></u>	<u><u>(3,189)</u></u>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025
Creative Community Alternatives-Restricted Funding

	2025	2024
	€	€
Income		
WRC Income	1,178	-
Creative Community Alternatives - Ór Programme	-	14,062
Creative Community Alternatives	57,071	59,840
	<u>58,249</u>	<u>73,902</u>
Expenditure		
WRC salary payment	1,178	-
Adolescent Psychologist Salary	21,547	34,802
Ór Programme salaries	-	12,835
ER PRSI - Adolescent Psychologist Salary	2,560	3,814
ER PRSI - Ór Programme salaries	-	1,403
CCA - contract for services	32,340	21,447
	<u>57,625</u>	<u>74,303</u>
Net surplus/(deficit)	<u>624</u>	<u>(399)</u>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025
Family Resource Centre - Restricted Funding

	2025 €	2024 €
Income		
WRC Income	9,839	-
FRC Income	211,377	132,104
	<u>221,216</u>	<u>132,104</u>
Expenditure		
Wages and salaries	165,626	69,191
Social welfare costs	20,233	7,142
WRC salary payment	9,839	-
Employer's Pension costs (S56 FSS)	-	1,996
FRC underspend	-	10,363
FRC programme costs	-	8,640
FRC Bank charges	306	306
FRC Telephone	1,808	1,808
FRC Postage/Stationery	2,339	2,339
FRC Rent	8,640	8,640
FRC Light & Heat	1,538	1,538
FRC Insurance	1,443	1,443
FRC IT Costs	1,072	1,072
FRC Training	1,440	1,440
FRC Audit costs	2,962	2,962
FRC Travel Manager	3,000	602
FRC Repairs & Maintenance	2,100	2,114
	<u>222,346</u>	<u>121,596</u>
(Deficit)/Surplus	<u><u>(1,130)</u></u>	<u><u>10,508</u></u>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT
for the financial year ended 31 December 2025
Health Service Executive - Restricted Funding

	2025	2024
	€	€
Income		
HSE Health & Wellbeing (S39)	22,080	8,712
WRC Income	2,078	-
Community Families	-	16,545
HSE Older Persons Grant (S39)	7,928	6,654
HSE Social Prescriber (S39)	76,450	63,039
	<u>108,536</u>	<u>94,950</u>
Expenditure		
Health & wellbeing ER PRSI	-	215
WRC salary payment	2,078	-
Health & wellbeing salary	-	2,266
Social Prescriber programme salary	46,447	43,815
Social Prescriber ER PRSI	5,437	4,906
Community Families Salary	-	15,189
Community Families ER PRSI	-	1,356
Older Persons Salary	-	1,134
Older Persons Salary ER PRSI	-	107
Older Persons programme costs (S39)	7,928	5,326
Health & Wellbeing programme costs (S39)	22,080	6,054
HSE Social Prescriber Overhead Costs (S39)	13,566	13,829
	<u>97,536</u>	<u>94,197</u>
Net surplus	<u>11,000</u>	<u>753</u>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME STATEMENT

for the financial year ended 31 December 2025

Pre-School

	2025	2024
	€	€
Income		
NCS- Templederry Preschool	-	411
AIM - Templederry Preschool	9,564	3,198
AIM - Portroe Preschool	13,470	8,730
Core Funding - Templederry Preschool	16,086	13,859
Core Funding - Portroe Preschool	19,039	17,882
DCYA ECCE - Templederry	58,561	53,349
DCYA ECCE - Portroe	34,108	32,816
Parents Fees - Templederry Preschool	1,324	2,024
Parents Fees - Portroe Preschool	2,638	3,748
Other Income - Preschools	644	1,083
	<u>155,434</u>	<u>137,100</u>
Expenditure		
Templederry Preschool - wages	30,730	39,817
Portroe Preschool - wages	31,382	39,043
Portroe Preschool – AIM wages	13,196	8,686
ER PRSI - Templederry Preschool	2,808	3,857
ER PRSI - Portroe Preschool	2,859	3,717
ER PRSI - Portroe Preschool re AIM	1,180	771
Templederry Preschool AIM wages	3,868	-
ER PRSI – Templederry Preschool re AIM	347	-
Preschool - Insurance	855	900
Preschool - Audit Fee	1,344	1,738
Portroe Preschool expenses	8,120	7,957
Templederry Preschool expenses	11,823	14,714
Core Funding salary contribution	30,000	-
	<u>138,512</u>	<u>121,200</u>
Net surplus	<u><u>16,922</u></u>	<u><u>15,900</u></u>

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendix 1 - Circular 13/14

Name of Grantor	Agency	Name of Grant	Purpose of Grant	Term	Opening Deferred Income	Funds Received	Grant deferred/ (debtor) at year end	Grant income in the period	Capital Grant	Restricted
Solas	Solas	Solas - (ALL)	Programme costs	2025	2,707	667		3,374		Yes
Dept of Children & Youth Affairs	Pobal	AIM Templederry PS	Pay, programme costs & general administration	2025		9,564		9,564		Yes
Dept of Children & Youth Affairs	Pobal	AIM Portroe PS	Pay, programme costs & general administration	2025		13,470		13,470		Yes
Dept of Children & Youth Affairs	Pobal	Core Funding - Templederry PS	Pay, programme costs & general administration	2025		16,086		16,086		Yes
Dept of Children & Youth Affairs	Pobal	Core Funding - Portroe PS	Pay, programme costs & general administration	2025		19,039		19,039		Yes
Dept of Children & Youth Affairs	Pobal	Early Childhood Care and Education -TPS	Pay, programme costs & general administration	2025		58,561		58,561		Yes
Dept of Children & Youth Affairs	Pobal	Early Childhood Care and Education - PPS	Pay, programme costs & general administration	2025		34,108		34,108		Yes
Dept of Children & Youth Affairs	Pobal	FRSP -TPS	Programme costs	2025		344		344		Yes
Pride of Place	Pride of Place	Pride of Place	Programme costs	2025	642	2,000		2,642		Yes
Tipperary County Council	Tipperary County Council	LEP Grant	Programme costs	2025		4,400		4,400		Yes
Tipperary County Council	Tipperary County Council	Hygiene & Poverty	Programme costs	2025		1,000		1,000		Yes
Tipperary County Council	Tipperary County Council	Healthy Ireland Fund	Programme costs	2025	1,733	7,911	(428)	10,072		Yes
Tipperary County Council	Tipperary County Council	Cruinniu na Nog	Programme costs	2025		1,900		1,900		Yes
Safefood	Safefood	Safefood Community Food Initiative	Programme costs	2025-2028		10,000	1,256	8,744		Yes
Tipperary County Council	Tipperary County Council	Community Families National Lottery	Programme costs	2025		475		475		Yes
The Mad Yokes	The Mad Yokes	The Mad Yokes	Programme costs	2025	3,694		2,686	1,008		Yes
Shanahan Fund	Shanahan Fund	Shanahan Fund	Programme costs	2025	95	1,106		1,201		Yes
Dept of Children & Youth Affairs	Dept of Children & Youth Affairs	Seasons for Growth	Programme costs	2025	2,168	-		2,168		Yes
Disoccan of Killaloe	Disoccan of Killaloe	Ryan Fogarty Fund	Charitable activity	2025		1,000		1,000		Yes
K Howard Foundation	Tipperary Childcare Committee	K Howard Fund	Programme costs	2025	876	5,400	41	6,235		Yes
K Howard Foundation	Tipperary Childcare Committee	Children's Promise	Programme costs	2025		15,000	6,604	8,396		Yes
Community Foundation Ireland	Community Foundation Ireland	CFI -Toy Show appeal	Programme costs	2025		40,000	19,917	20,083		Yes
National FRC Forum	National FRC Forum	Gambling Awareness Trust	Programme costs	2025	10,543	32,897	17,226	26,214		Yes
					286,964	1,270,295	331,057	1,226,202		

North Tipperary Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendix 2 - Reconciliation of Income & Expenditures		
<i>Tusla - Restricted Funding</i>		
		€
Surplus per Income & Expenditure		12,778
Opening holiday pay accrual	(11,892)	
Closing holiday pay accrual	3,734	
Capex included in fixed assets	(4,620)	
Movement		(12,778)
<i>Creative Community Alternatives - Restricted Funding</i>		
		€
Surplus per Income & Expenditure		624
Opening holiday pay accrual	(224)	
Capex included in fixed assets	(400)	
Movement on holiday pay		(624)
<i>Family Resource Centre - Restricted Funding</i>		
		€
Deficit per Income & Expenditure		(1,130)
Opening Holiday pay accrual	(1,330)	
Rent prepaid 2025	(7,800)	
Rent 2024 prepaid released	7,800	
Closing holiday pay accrual	2,460	
Movement		1,130
<i>Health Service Executive - Restricted Funding</i>		
		€
Deficit per Income & Expenditure		11000
Opening Holiday pay accrual	(125)	
Capex included in fixed assets	(10,875)	
Closing Holiday pay accrual	-	
Movement		(11,000)
<i>Pre-School</i>		
		€
Surplus per Income & Expenditure		16,922
Opening holiday pay accrual	(1,008)	
Closing holiday pay accrual	285	
Surplus before adjustments above		16,199