

COMPANY REGISTRATION NO:

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

ANNUAL REPORT & FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

PRESENTED BY:

**FARREN ROARTY LIMITED
CHARTERED CERTIFIED ACCOUNTANTS
& STATUTORY AUDITORS
THORN ROAD
MAGHERENNAN
LETTERKENNY
CO. DONEGAL.**

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

FINANCIAL STATEMENTS

FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

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ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG
DIRECTORS AND OTHER INFORMATION
FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

BOARD OF DIRECTORS

(Appointed)

SECRETARY

COMPANY NUMBER:

REGISTERED OFFICE

SOLICITORS

BANKERS

Co. Donegal.

AUDITORS

Farren Roarty Ltd.
Chartered Certified Accountants
& Statutory Auditors
Thorn Road
Magherennan
Letterkenny
Co. Donegal.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

DIRECTORS' REPORT

FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

DIRECTORS' RESPONSIBILITIES

We, as directors, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Association of Chartered Accountants Ireland.

Company law requires us to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements we are required to:

- select suitable accounting policies and then apply them consistently:
- make judgements and estimates that are reasonable and prudent:
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

We are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable us to ensure that the financial statements comply with the Companies Act 2014. We 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.

We are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PRINCIPAL ACTIVITIES

In 2025, St. Columba's Community Development Group CLG prioritised activities in alignment with its purpose of promoting the social, educational, economic and environmental development of the **Fanad** area. Key initiatives focused on fostering sustainable development in the area including improvements to the built heritage with conservation works on the two-hundred-year-old lighthouse building and enhancing the educational opportunity offered by it. The preservation of the culture and language of the area were prioritised with community engagement and upskilling contributing to the long-term sustainability and resilience of the area.

REVIEW OF THE BUSINESS

The directors are actively seeking ways to keep the company in profitability in order to further their aims.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

DIRECTORS' REPORT

FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

RESULTS AND DIVIDENDS

The results of the year's trading, the financial position of the company and the transfer to reserves are shown in the annexed financial statements.

The company's profit for the year, after taxation, amounted to € . The directors are actively seeking ways to source new income streams and reduce costs. This is with the view of maintaining the profitability of the company.

DONATIONS

No political donations have been made since the company was incorporated in 2014.

DIRECTORS AND SECRETARY

The directors and secretary who have served during the year are as follows:

DIRECTORS

(Appointed 12/04/2016)

(Resigned 19/06/2025)

BOOKS OF ACCOUNT

The measures taken by the directors to ensure compliance with the requirements of the Companies Act, 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at [REDACTED] Co. Donegal.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

DIRECTORS' REPORT

FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

AUDITORS

The auditors, Farren Roarty, have indicated their willingness to accept re-appointment under the Companies Act 2014.

On behalf of the board:

(Treasurer)

(Chairperson)

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS ON THE AUDIT OF THE FINANCIAL STATEMENTS

FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

Opinion

We have audited the financial statements of St. Columba's Community Development Group CLG Teoranta for the Sixteen Months Ended 31.12.2025 which comprise the financial statements and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31st December 2025 and of its profit {loss} for the year then ended.
- Have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.
- Have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- The directors use of the going concern basis of accounting in the preparation of the financial statements is not appropriate or;
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a **YEAR** of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information in the annual report. 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.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS ON THE AUDIT OF THE FINANCIAL STATEMENTS

(Continued)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material 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 the fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

In our opinion, the information given in the directors' report is consistent with the financial statements: and

In our opinion, the directors' report has been prepared in accordance with [applicable legal requirements] [the Companies Act 2014]

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

Cathal Roarty

On behalf of:

**FARREN ROARTY LIMITED
CHARTERED CERTIFIED ACCOUNTANTS
AND STATUTORY AUDITORS
THORN ROAD
MAGHERENNAN
LETTERKENNY
CO DONEGAL**

Date:

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG
PROFIT AND LOSS ACCOUNT
FOR THE SIXTEEN MONTHS ENDED 31 DECEMBER 2025

	Notes	Sixteen Months Ended 31.12.2025 €
Turnover	2	
Cost of Goods Sold		_____
Gross Profit		
Operating Costs		_____
Operating Profit /(Loss)	3	_____
Interest Payable & Similar Charges		_____
Profit (Loss) On Ordinary Activities Before Taxation		
Tax On Profit (Loss) On Ordinary Activities	6	_____
Profit (Loss) For The Financial		=====
Retained Profit/Loss Brought Forward		_____
Retained Profit/Loss Carried Forward		=====

Approved by the board on the

On behalf of the board:

(Treasurer)

(Chairperson)

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

STATEMENT OF COMPREHENSIVE INCOME

FOR THE SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

	2025
(Loss)/Profit For The Year	€
Other Comprehensive Income	_____
Total Comprehensive (Loss) / Income For The Year	=====

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

BALANCE SHEET AS AT 31ST DECEMBER 2025

		31.12.2025	
	Notes	€	
<u>FIXED ASSETS</u>			
Tangible Assets	7		
<u>CURRENT ASSETS</u>			
Stock			
Debtors	8		
Cash at Bank & in Hand		_____	_____
<u>CREDITORS</u>			
Amounts falling due within one year	9	_____	_____
<u>NET CURRENT ASSETS/(Liabilities)</u>		_____	_____
<u>NET ASSETS</u>		_____	_____
<u>CAPITAL & RESERVES</u>			
Called Up Share Capital	10		
Profit & Loss Account	11	=====	=====
		_____	_____

The financial statements have been prepared in accordance with the FRS 102.

These financial statements were approved and authorised for issue by the Board.

On Behalf of the Board:

(Treasurer)

(Chairperson)

The annexed notes form part of these financial statements.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year/**YEAR**, and also have been consistently applied within the same accounts.

(a) Basis of preparation of financial statements:

The financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the financial reporting council, specifically financial reporting standard 102 – 'The financial reporting standard applicable in the UK and Republic of Ireland' (FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

(b) Depreciation (* and amortisation)

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Freehold property	10% per annum of cost/net book value
Equipment	10% per annum of cost/net book value
Fixtures and fittings	10% per annum of cost/net book value
Computers	20% per annum of cost/net book value

(c) Stocks (and work in progress)

Stocks (and work in progress) have been valued at the lower of cost and net realisable value; in respect of cost is calculated on a first in first out basis; in respect of work in progress and finished goods cost includes a relevant proportion of overheads according to the stage of manufacture/completion. Net realisable value is the amount at which stocks can be expected to be realised less all further costs to completion and sale.

(d) APB Ethical Standards.

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

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

2 TURNOVER

The company's turnover represents the value, of grant received and other income. Turnover is attributable to the one principal activity of the company. The analysis of turnover by geographical area is as follows:

	2025
	€
Republic of Ireland	<hr/>

3 OPERATING (LOSS) PROFIT

2025

€

Operating profit (Loss) is stated after Charging:

Auditors' Remuneration

Depreciation & amortisation of owed assets

And After Crediting:

Profit On Sale Of Tangible Fixed Assets

 -

4 DIRECTORS' EMOLUMENTS

2025

€

Emoluments

Other remuneration including pension contributions

Pensions paid to past Directors'

Compensation for loss of office

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

5 STAFF COSTS

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

	NUMBER
Management & Administration	
Operating staff	_____
Total	=====

The average payroll costs of these persons were as follows:

	2025
	€
Wages & Salaries	
Employers PRSI	
Other Pension Costs	

	=====

EMPLOYEES

Number of Employees whose total Employee Benefits (excluding Employer pension costs) for the period fall within each band of €10,000 from €60,000 upwards:

Band €60,000 - €70,000

Band €70,000 - €80,000

Overall figure for total Employer pension contributions (This applies even if Salaries are not being funded by the Exchequer)

6 TAX ON (LOSS) / PROFIT ON ORDINARY ACTIVITIES

2025
€

The company is applying for charitable status but in the interim Corporation tax is due on any profit.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS - SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

7 TANGIBLE FIXED ASSETS	Fixtures & Fittings	Plant & Equipment	Leasehold Improvement	Furniture & Kitchenware	Total
	€	€	€	€	€
Cost					
7 th August 2024					
Additions					
Disposals	_____	_____	_____	_____	_____
At 31 st December 2025	_____	_____	_____	_____	_____
Depreciation					
At 7 th August 2024					
Charge for the Year					
Disposals	_____	_____	_____	_____	_____
Net Book Values	_____	_____	_____	_____	_____
AT 31 ST December 2025	=====	=====	=====	=====	=====
At 7 th August 2024	=====	=====	=====	=====	=====

Included in the total net book value of tangible fixed assets held at 31ST December 2025 was €0 in respect of assets held under finance leases and hire purchases contracts.

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

8 Debtors	2025
	€
VAT	
Grants	
Sundry	
Prepayments	

	=====

Total debtors includes € 0 receivable in more than one year (2025 € 0).

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

9	CREDITORS – Amounts Falling Due Within One Year	2025
		€
	Corporation Tax	
	Deferred Grant Income	
	PAYE/PRSI	
	Creditors & Accruals	
	VAT	
	Accommodation Prepaid	_____
		=====
10	Called Up Share Capital:	
	The company is a company limited by guarantee and does not have a share capital	
11	Reconciliation of Movement in Capital & Reserves:	2025
		€
	Surplus (Deficit) / for the Year	
	Other Recognised Gains & Losses	_____
		=====
	Opening Capital & Reserves	_____
	Closing Capital & Reserves	=====
12	OTHER MATTERS – Related Party Transactions	
	- Loans to directors	
	- % of relevant assets of loans to directors/connected persons	
	- Transactions in which the director has a material interest	
	- Other related party transactions	
	- Control relationships	

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

13 POST BALANCE SHEET EVENT(S)

There have been no events after the year end which would necessitate a review of the financial statements.

14 CAPITAL COMMITMENTS

2025

€

Contracts for capital expenditure not provided for

-

15 LEASING COMMITMENTS

At the 31st December 2024 the company had annual commitments under non-cancellable operating leases as detailed below:

2025

€

Operating leases which expire:

Within one year

-

Within two years

-

After more than five years

-

-

16 CONTINGENT LIABILITIES

The directors of the company are not aware of any contingent liability existing at the date of signing of the accounts which should be provided for.

17 GOVERNMENT GRANT

2025

€

Opening Balance

Grant Received

Grant Deferred

Grant Amortised

Closing Balance

18 GRANT INCOME

In the SIXTEEN MONTHS ENDED 31st December 2025 the company was in receipt of the following grant income.

Details

Amount

Is the Use of the Grant Restricted?

Pobal Grant

Udaras Na Gaeltachta

Failte Ireland

Donegal County Council Grant

Donegal County Council ICOB Grant

TOTAL:

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

19. Ten Grants Received – Circular 44/2006 Requirements

Grant 1

Agency
Sponsoring Government Department
Grant Programme
Purpose of the Grant
Total Grant
Grant taken to income in the period
The cash received in the period
Expenditure
Deferred at the period end
Term
Opening Balance B/forward
Carry forward year-end balance
Capital Grant
Restriction of use
Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

Grant 2

Agency
Sponsoring Government Department

Grant Programme
Purpose of the Grant
Total Grant
Grant taken to income in the period
The cash received in the period
Expenditure
Deferred at the period end
Term
Opening Balance B/forward
Carry forward year-end balance
Capital Grant
Restriction of use
Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

19. Grants Received – Circular 44/2006 Requirements

Grant 3

Agency
Sponsoring Government Department
Grant Programme
Purpose of the Grant
Total Grant
Grant taken to income in the period
The cash received in the period
Expenditure
Deferred at the period end
Term
Opening Balance B/forward
Carry forward year-end balance
Capital Grant
Restriction of use
Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

Grant 4

Agency
Sponsoring Government Department
Grant Programme
Purpose of the Grant
Total Grant
Grant taken to income in the period
The cash received in the period
Expenditure
Deferred at the period end
Term
Opening Balance B/forward
Carry forward year-end balance
Capital Grant
Restriction of use
Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

19. Grants Received – Circular 44/2006 Requirements

Grant 5

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Total Grant

Grant taken to income in the period

The cash received in the period

Expenditure

Deferred at the period end

Term

Opening Balance B/forward

Carry forward year-end balance

Capital Grant

Restriction of use

Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

Grant 6

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Total Grant

Grant taken to income in the period

The cash received in the period

Expenditure

Deferred at the period end

Term

Opening Balance B/forward

Carry forward year-end balance

Capital Grant

Restriction of use

Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

19. Grants Received – Circular 44/2006 Requirements

Grant 7

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Total Grant

Grant taken to income in the period

The cash received in the period

Expenditure

Deferred at the period end

Term

Opening Balance B/forward

Carry forward year-end balance

Capital Grant

Restriction of use

Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

Grant 8

Agency

Sponsoring Government Department

Grant Programme

Purpose of the Grant

Total Grant

Grant taken to income in the period

The cash received in the period

Expenditure

Deferred at the period end

Term

Opening Balance B/forward

Carry forward year-end balance

Capital Grant

Restriction of use

Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

19. Grants Received – Circular 44/2006 Requirements

Grant 9

Agency
Sponsoring Government Department
Grant Programme
Purpose of the Grant
Total Grant
Grant taken to income in the period
The cash received in the period
Expenditure
Deferred at the period end
Term
Opening Balance B/forward
Carry forward year-end balance
Capital Grant
Restriction of use
Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

Grant 10

Agency
Sponsoring Government Department
Grant Programme
Purpose of the Grant
Total Grant
Grant taken to income in the period
The cash received in the period
Expenditure
Deferred at the period end
Term
Opening Balance B/forward
Carry forward year-end balance
Capital Grant
Restriction of use
Tax Clearance

Compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments".

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG
FOR THE SIXTEEN MONTHS ENDED 31st DECEMBER 2024

2025
€

Reconciliation of operating profit to net cash flow
 From operating activities.

Operating Surplus (Deficit)

Depreciation Charges

Decrease /(Increase) in Debtors

Decrease /(Increase) in Creditors

Decrease /(Increase) in Stock

Net cash inflow/ (outflow) from operating activities

=====

CASH FLOW STATEMENT

Net cash (outflow)/ inflow from operating activities

Less: Capital Expenditure

Increase / (Decrease) in cash

=====

ANALYSIS OF CHANGES IN BANK & CASH

Balance 1st August 2025

Increase / (Decrease) in Bank & Cash

Balance 31st December 2025

=====

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

**INCOME AND EXPENDITURE ACCOUNT FOR THE SIXTEEN MONTHS ENDED 31ST
DECEMBER 2025**

<u>TURNOVER</u>	2025
	€
Pobal Grant	
Room Hire	
Admissions	
Events	
Udaras Na Gaeltachta	
Donations	
TBESS	
Membership	
Shop Gross Profit	
Accommodation	
Faillte Ireland	
Interest Earned	
Donegal County Council Grant	
Enterprise Ireland Grant	
Bord Iascaigh Mhara Grant	
Pleanail Teanga	
	<hr/>
	<hr/>
<u>OPERATING COSTS</u>	
Wages & Salaries	
Marketing	
Repairs	
Light & Heat	
Audit & Accountancy	
Event Costs	
Insurance	
Sundry Expenses	
Bank Charges	
Depreciation	
Vouchers	
Legal and Professional Fees	
CIL – Commission & Licence Fees	
Staff Training	
Telephone	
Cleaning & Refuse	
Website & Broadband	
Rent & Rates	
Consumables	
Commission Fees	
Post Printing and Stationery	
Travel and Subsistence	
Sundry Tools and Equipment	
Machine Rental	
TOTAL COSTS	<hr/>
	<hr/>
Operating Profit/(Loss)	<hr/>

ST. COLUMBA'S COMMUNITY DEVELOPMENT GROUP CLG

INCOME AND EXPENDITURE ACCOUNT

SIXTEEN MONTHS ENDED 31ST DECEMBER 2025

(Continued)

SHOP TRADING ACCOUNT

2025

€

Sales

Opening Stock

Purchases

Closing Stock

Cost of Goods Sold

Gross Profit

%
