

Company registration number: 463382

**Raphoe Community Playgroup CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 August 2025

Raphoe Community Playgroup CLG
(A Company Limited by Guarantee and not having Share Capital)

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Raphoe Community Playgroup CLG
Company limited by guarantee

Directors and other information

Directors	Maura Lafferty Sinead Crawford (Appointed 10/06/25) Veronica Devenney (Appointed 10/06/25) Serena Kilpatrick (Appointed 10/06/25) Charlene Peoples (Resigned 21/10/24) Claire McGinley (Resigned 10/06/25) Leonie Rodgers (Resigned 10/06/25)
Secretary	Maura Lafferty
Company number	463382
Registered office	Castle Road Raphoe Co Donegal
Business address	Castle Road Raphoe Co Donegal
Auditor	SMC Chartered Accountants Ltd Unit 3, First Floor, Glenview Business Park Mountain Top Letterkenny Co Donegal
Bankers	Allied Irish Bank Plc Ballybofey Co Donegal

Raphoe Community Playgroup CLG
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Directors report

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

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Sinead Crawford
Veronica Devenney
Serena Kilpatrick
Sarah Bradley
Charlene Peoples
Maura Lafferty
Claire McGinley
Leonie Rodgers

Principal activities

The principal activity of the company is to advance education of pre-school children through the establishment and operation of high quality, affordable and accessible community playgroup, which will benefit the community of Raphoe, Co Donegal and the surrounding areas.

Principal risks and uncertainties

It has been confirmed that the playschool building contains defective blocks and needs to be fully demolished and rebuilt before it can be reoccupied by the playgroup. The company is now operating from rented premises in the village, since September 2024, in order to allow the playgroup to continue in operation. Fundraising events have commenced but due to the significant cost involved, the playgroup will require state funding to be in a position to rebuild the premises. To-date, groups such as the playgroup, are not eligible under the defective blocks government scheme. The directors will continue to use all possible business tools and strategies to manage this situation in the months ahead and will continue to lobby for government funding, along with similar voluntary playgroups in the county which have been affected by the defective blocks crisis.

Likely future developments

The directors will continue to take steps to minimise business costs, preserve cash and safeguard the future of the company's business.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records 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 accounting records of the company are located at Castle Road, Raphoe, Co Donegal, .

Raphoe Community Playgroup CLG
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Directors report (continued)

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with section 383(2) of the Companies Act 2014, the auditors, SMC Chartered Accountants Ltd, will continue in office.

This report was approved by the board of directors on 16 December 2025 and signed on behalf of the board by:

Maura Lafferty

Maura Lafferty
Director

V. Devenney

Veronica Devenney
Director

Raphoe Community Playgroup CLG
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Directors responsibilities statement

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 the 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 profit or loss 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 and then apply them consistently;
- make judgments 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 profit or loss 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 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.

Maura Lafferty

Maura Lafferty

Director

V. Devenney

Veronica Devenney

Director

**Independent auditor's report to the members of
Raphoe Community Playgroup CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Raphoe Community Playgroup CLG (the 'company') for the financial year ended 31 August 2025 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a 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.

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 loss 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 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 further 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 the ethical requirements that are relevant to our audit of the 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, in the circumstances set out in note 10 to the financial statements, 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.

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 that fact.

We have nothing to report in this regard.

**Independent auditor's report to the members of
Raphoe Community Playgroup CLG (continued)**

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.

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

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 material misstatements in the directors' report.

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, 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.

**Independent auditor's report to the members of
Raphoe Community Playgroup CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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 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.



James G Devine

For and on behalf of
SMC Chartered Accountants Ltd
Chartered Accountants and Registered Auditors
Unit 3, First Floor, Glenview Business Park
Mountain Top
Letterkenny
Co Donegal

16 December 2025

Raphoe Community Playgroup CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 August 2025

	Note	2025 €	2024 €
Income		165,384	181,243
Total Income		<u>165,384</u>	<u>181,243</u>
Administrative expenses		(207,863)	(218,210)
Other operating income		3,226	3,226
Operating deficit	4	<u>(39,253)</u>	<u>(33,741)</u>
Deficit before taxation		<u>(39,253)</u>	<u>(33,741)</u>
Tax on deficit		-	-
Deficit for the financial year		<u><u>(39,253)</u></u>	<u><u>(33,741)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 11 to 19 form part of these financial statements.

Raphoe Community Playgroup CLG
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Statement of income and retained earnings
Financial year ended 31 August 2025

	2025	2024
	€	€
Deficit for the financial year	(39,253)	(33,741)
Retained earnings at the start of the financial year	<u>123,310</u>	<u>157,051</u>
Retained earnings at the end of the financial year	<u><u>84,057</u></u>	<u><u>123,310</u></u>

Raphoe Community Playgroup CLG
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Balance sheet
As at 31 August 2025

	Note	2025	€	2024	€
Fixed assets					
Tangible assets	7	21,485		31,233	
			21,485		31,233
Current assets					
Debtors	8	1,000		-	
Cash at bank and in hand		129,373		120,235	
		130,373		120,235	
Creditors: amounts falling due within one year	9	(67,801)		(28,158)	
Net current assets			62,572		92,077
Total assets less current liabilities			84,057		123,310
Net assets			<u>84,057</u>		<u>123,310</u>
Capital and reserves					
Income and expenditure account			84,057		123,310
Company funds			<u>84,057</u>		<u>123,310</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 16 December 2025 and signed on behalf of the board by:

Maura Lafferty
Maura Lafferty
Director

V. Devenney
Veronica Devenney
Director

The notes on pages 11 to 19 form part of these financial statements.

Raphoe Community Playgroup CLG
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Notes to the financial statements
Financial year ended 31 August 2025

1. General information

Raphoe Community Playgroup CLG is a private company limited by guarantee, registered in Republic of Ireland (Registered no 463382). The address of the registered office is Castle Road, Raphoe, Co Donegal. The company operates in the childcare industry.

2. Accounting policies and measurement bases

Basis of preparation

These financial statements have been prepared in accordance with applicable Irish accounting standards, including "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Incoming Resources

Incoming Resources have been included in the financial statements only when realised or when the ultimate cash realisation of same can be assessed with reasonable certainty. The company, in common with other similar organisations, derives a proportion of its income from voluntary donations and fundraising activities. Income from these sources are recognised with effect from the time it is received into the company's bank accounts or entered into the company's accounting records. Income from childcare fees are recognised in the Income and Expenditure account when received or receivable, where applicable.

Grant in Aid Towards Operating Costs

Grant in aid income from Pobal and other government agencies are recognised in the Income and Expenditure Account to match the grant funded costs. Grants received in advance of incurring the grant supported expenditure are transferred to other creditors and are released against the matching expenditure when incurred.

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

3. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

4. Operating deficit

Operating deficit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	9,748	9,748
Fees payable for the audit of the financial statements	2,768	2,768
	<u> </u>	<u> </u>

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 9 (2024: 9).

	2025	2024
	€	€
Wages and salaries	128,575	139,816
Social insurance costs	12,437	13,914
	<u> </u>	<u> </u>
	<u>141,012</u>	<u>153,730</u>

None of the company's employees earned remuneration in excess of €60,000 per annum during the year under review.

The directors did not receive any remuneration during the year under review.

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Notes to the financial statements (continued)
Financial year ended 31 August 2025

6. Appropriations of income and expenditure account

	2025	2024
	€	€
At the start of the financial year	123,310	157,051
Deficit for the financial year	(39,253)	(33,741)
At the end of the financial year	<u>84,057</u>	<u>123,310</u>

7. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 September 2024 and 31 August 2025	<u>77,984</u>	<u>77,984</u>
Depreciation		
At 1 September 2024	46,751	46,751
Charge for the financial year	9,748	9,748
At 31 August 2025	<u>56,499</u>	<u>56,499</u>
Carrying amount		
At 31 August 2025	<u>21,485</u>	<u>21,485</u>
At 31 August 2024	<u>31,233</u>	<u>31,233</u>

8. Debtors

	2025	2024
	€	€
Other debtors	<u>1,000</u>	<u>-</u>

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	6,097	1,852
Amounts received in advance	52,754	10,985
Other creditors including tax and social insurance	-	3,145
Accruals	1,538	1,538
Deferred income	7,412	10,638
	<u>67,801</u>	<u>28,158</u>

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

10. Ethical standards

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

11. Going Concern

As at the date of approval of these financial statements the company faces uncertainty with regard to the defective blocks crisis. The activities of the company are now being conducted in leased premises and it is yet unsure how adequate funding will be obtained to demolish and rebuild the playgroup building. The current government scheme for defective blocks does not apply to playgroups but it is hoped this will be amended in future to include community groups. The activities of the company are largely financed by grant aid from Government agencies and the continued support of same is unknown at present.

The directors consider that the current unprecedented economic situation presents significant challenges for the company now and into the immediate future as they are dependent on the exchequer for revenue which is made available to the various Government agencies for funding the voluntary sector. Reductions in exchequer funding for such activities is expected in future financial periods. These developments may result in a reduction or abolition in the grant supports received by the company from Government agencies in the future. The directors believe that it would be impossible for the company to continue in operational existence without the continued support of the Government agencies. Nevertheless, after making enquiries and considering the above, the directors have a reasonable expectation that the company will continue to receive an adequate level of financial support from the Government agencies to allow it to continue in the future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

12. Details of grants and other state funding received:

Grant 1

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Early Childhood Care and Education Scheme (ECCE)
Purpose of Grant	Provision of childcare services (2 Year pre-school programme)
Total Grant	€26,044
Term	Expires 31 August 2025
Accounting for grants:	
- Grant deferred at 1 September 2024	€10,984
- Grant received during the year	€17,554
- Grant taken to income for the year	€26,044
- Grant deferred at 31 August 2025	€2,494
Restriction on use	Grant funding to be utilised as described above

Grant 2

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	NCS Programme Funding
Purpose of Grant	Provision of childcare services
Total Grant	€5,115
Term	Expires 31 August 2025
Accounting for grants:	
- Grant deferred at 1 September 2024	€Nil
- Grant received during the year	€5,115
- Grant taken to income for the year	€5,115
- Grant deferred at 31 August 2025	€Nil
Restriction on use	Grant funding to be utilised as described above

Grant 3

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	AIM Level 7
Purpose of Grant	Provision of childcare services
Total Grant	€9,346
Term	Expires 31 August 2025
Accounting for grants:	
- Grant deferred at 1 September 2024	€Nil
- Grant received during the year	€9,346
- Grant taken to income for the year	€9,346
- Grant deferred at 31 August 2025	€Nil
Restriction on use	Grant funding to be utilised as described above

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

Grant 4

Agency	POBAL
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Core Funding
Purpose of Grant	Provision of childcare services
Total Grant	€15,706
Term	Expires 31 August 2025
Accounting for grants:	
- Grant receivable at 1 September 2024	€Nil
- Grant received during the year	€15,706
- Grant taken to income for the year	€15,706
- Grant receivable at 31 August 2025	€Nil
Restriction on use	Grant funding to be utilised as per grant agreement

Grant 5

Agency	POBAL
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Sustainability Funding
Purpose of Grant	To assist with rent payable at temporary premises.
Total Grant	€8,100
Term	Expires 31 August 2025
Accounting for grants:	
- Grant receivable at 1 September 2024	€Nil
- Grant received during the year	€8,100
- Grant taken to income for the year	€8,100
- Grant receivable at 31 August 2025	€Nil
Restriction on use	Grant funding to be utilised as per grant agreement

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

Grant 6

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Early Childhood Care and Education Scheme (ECCE)
Purpose of Grant	Provision of childcare services (2 Year pre-school programme)
Total Grant	€59,361
Term	Expires 31 August 2025
Accounting for grants:	
- Grant deferred at 1 September 2024	€Nil
- Grant received during the year	€64,989
- Grant taken to income for the year	€59,361
- Grant deferred at 31 August 2025	€5,628
Restriction on use	Grant funding to be utilised as described above

Grant 7

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	AIM Level 7
Purpose of Grant	Provision of childcare services
Total Grant	€7,979
Term	Expires 31 August 2025
Accounting for grants:	
- Grant deferred at 1 September 2024	€Nil
- Grant received during the year	€7,979
- Grant taken to income for the year	€7,979
- Grant deferred at 31 August 2025	€Nil
Restriction on use	Grant funding to be utilised as described above

Raphoe Community Playgroup CLG
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Notes to the financial statements (continued)
Financial year ended 31 August 2025

Grant 8

Agency	POBAL
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Grant Programme	Core Funding
Purpose of Grant	Provision of childcare services
Total Grant	€16,640
Term	Expires 31 August 2025
Accounting for grants:	
- Grant receivable at 1 September 2024	€Nil
- Grant received during the year	€16,640
- Grant taken to income for the year	€16,640
- Grant receivable at 31 August 2025	€Nil
Restriction on use	Grant funding to be utilised as per grant agreement

13. Approval of financial statements

The board of directors approved these financial statements for issue on 16 December 2025.