

Moneygall Development Association CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2025

Moneygall Development Association CLG

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Moneygall Development Association CLG
DIRECTORS AND OTHER INFORMATION

Directors	Henry Healy Sean Nolan Theresa Harney Colette Nolan William Jones
Company Secretary	Theresa Harney
Company Number	500518
Registered Office and Business Address	Church Road Moneygall Birr Offaly
Auditors	McKeogh Gallagher Ryan Chartered Accountants and Statutory Audit Firm 23 Silver Street Nenagh Co Tipperary
Bankers	Allied Irish Bank Pearse Street Nenagh Tipperary
Solicitors	Michael Collins & Company Solicitors Main Street Borrisokane Tipperary

Moneygall Development Association CLG

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.

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

The surplus/(deficit) for the financial year after providing for depreciation amounted to €10,784 (2024 - €(2,358)).

At the end of the financial year, the company has assets of €155,719 (2024 - €60,221) and liabilities of €103,649 (2024 - €18,935). The net assets of the company have increased by €10,784.

Directors and Secretary

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

Henry Healy
Sean Nolan
Theresa Harney
Colette Nolan
William Jones

The secretary who served throughout the financial year was Theresa Harney.

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

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

Post Balance Sheet Events

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

Auditors

The auditors, McKeogh Gallagher Ryan, (Chartered Accountants and Statutory Audit Firm), continue in office in accordance with section 383(2) of the Companies Act 2014.

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 Church Road, Moneygall, Birr, Offaly.

Signed on behalf of the board

Sean Nolan
Director

26 January 2026

Henry Healy
Director

26 January 2026

Moneygall Development Association CLG

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", applying Section 1A of that Standard, 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

Sean Nolan
Director

26 January 2026

Henry Healy
Director

26 January 2026

INDEPENDENT AUDITOR'S REPORT to the Members of Moneygall Development Association CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Moneygall Development Association CLG ('the company') for the financial year ended 31 December 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity 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, applying Section 1A of that Standard.

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 profit 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

Limerick • Ennis • Nenagh • Dublin

Head Office: 45 O'Connell Street, Limerick, V94 XE18, Ireland T: 061 208050

Directors: Eoin Gallagher FCA, William Lomasney FCA CTA, Mary McKeogh CTA, Eoin Ryan FCA CTA, Derry Crowley FCA, Sandra Clarke FCA AITI, Donal McCarthy FCA

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland (ICAI). Chartered Accountants Ireland is the operating name of the ICAI.
Registered in Ireland No.: 543732

Chartered Accountants & Tax Specialists

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INDEPENDENT AUDITOR'S REPORT to the Members of Moneygall Development Association CLG



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Where Direct Relationships Count

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 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

William Lomasney

for and on behalf of

MCKEOGH GALLAGHER RYAN

Chartered Accountants and Statutory Audit Firm

23 Silver Street

Nenagh

Co Tipperary

26 January 2026

Limerick • Ennis • Nenagh • Dublin

Head Office: 45 O'Connell Street, Limerick, V94 XE18, Ireland T: 061 208050

Directors: Eoin Gallagher FCA, William Lomasney FCA CTA, Mary McKeogh CTA, Eoin Ryan FCA CTA, Derry Crowley FCA, Sandra Clarke FCA AITI, Donal McCarthy FCA

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Moneygall Development Association CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Moneygall Development Association CLG

PROFIT AND LOSS ACCOUNT

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Turnover		131,844	127,980
Gross profit		131,844	127,980
Administrative expenses		(125,909)	(130,338)
Other operating income		4,849	-
Profit/(Loss) before taxation		10,784	(2,358)
Tax on profit/(loss)		-	-
Profit/(Loss) for the financial year		10,784	(2,358)
Total comprehensive income		10,784	(2,358)

Moneygall Development Association CLG

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>106,235</u>	<u>30,419</u>
Current Assets			
Debtors	6	17,315	-
Cash and cash equivalents		<u>32,169</u>	<u>29,802</u>
		<u>49,484</u>	<u>29,802</u>
Creditors: amounts falling due within one year	7	<u>(17,704)</u>	<u>(18,935)</u>
Net Current Assets		<u>31,780</u>	<u>10,867</u>
Total Assets less Current Liabilities		<u>138,015</u>	<u>41,286</u>
amounts falling due after more than one year	8	<u>(85,945)</u>	<u>-</u>
Net Assets		<u><u>52,070</u></u>	<u><u>41,286</u></u>
Reserves			
Retained earnings		<u>52,070</u>	<u>41,286</u>
Equity attributable to owners of the company		<u><u>52,070</u></u>	<u><u>41,286</u></u>

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

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

Sean Nolan
Director

Henry Healy
Director

Moneygall Development Association CLG
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Retained earnings	Total
	€	€
At 1 January 2024	43,644	43,644
Deficit for the financial year	(2,358)	(2,358)
At 31 December 2024	41,286	41,286
Surplus for the financial year	10,784	10,784
At 31 December 2025	52,070	52,070

Moneygall Development Association CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

Moneygall Development Association CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 500518. The registered office of the company is Church Road, Moneygall, Birr, Offaly 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 in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

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

Trade and other debtors

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

Trade and other creditors

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

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Moneygall Development Association CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Foreign currencies

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

3. OPERATING SURPLUS/(DEFICIT)	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	10,756	11,109
Surplus on disposal of tangible assets	(6,367)	-
Amortisation of Government grants	(4,849)	-
	<u> </u>	<u> </u>

4. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 4).

	2025	2024
	Number	Number
Employees	3	4
	<u> </u>	<u> </u>

Moneygall Development Association CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5. TANGIBLE ASSETS

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 January 2025	-	67,422	225,528	292,950
Additions	52,005	-	43,200	95,205
Disposals	-	(45,500)	-	(45,500)
At 31 December 2025	52,005	21,922	268,728	342,655
Depreciation				
At 1 January 2025	-	50,568	211,963	262,531
Charge for the financial year	-	2,740	8,016	10,756
On disposals	-	(36,867)	-	(36,867)
At 31 December 2025	-	16,441	219,979	236,420
Net book value				
At 31 December 2025	52,005	5,481	48,749	106,235
At 31 December 2024	-	16,854	13,565	30,419

6. DEBTORS

	2025 €	2024 €
Prepayments	17,315	-

7. CREDITORS

Amounts falling due within one year

	2025 €	2024 €
Taxation	1,658	1,818
Other creditors	256	-
Accruals	3,075	3,075
Deferred Income	12,715	14,042
	17,704	18,935

8. CREDITORS

Amounts falling due after more than one year

	2025 €	2024 €
Government grants	85,945	-

9. 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.

10. CAPITAL COMMITMENTS

At the 31 December 2025, the company had capital commitments contracted for but not provided for in these financial statements amounting to €2,000,006. Contracted expenditure relates to the construction of a new state of the art community centre in Moneygall. The project will be funded by grants from the Community Centre Investment Fund, Offaly County Council and local funds. Contracts have been signed and construction will commence in 2026.

Moneygall Development Association CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. POST-BALANCE SHEET EVENTS

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

12. CIRCULAR 13/2014

In accordance with the Department of Public Expenditure and Reform, the details required under Circular 13/2024 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".

13. DIRECTORS' REMUNERATION

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

14. 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.

15. EMPLOYEE BANDS

The company did not employ any individual earning in excess of €60,000 during the year.

16. APPROVAL OF FINANCIAL STATEMENTS

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

MONEYGALL DEVELOPMENT ASSOCIATION CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Moneygall Development Association CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT

for the financial year ended 31 December 2025

	2025	2024
	€	€
Income		
Poker Classic	3,078	3,260
Donations	159	1,032
Multi Games Arena Income	3,370	1,035
Community Gym	12,605	11,250
Senior Alert Scheme	10	50
Bonus Ball Income	7,125	6,430
Summer Camp	1,124	691
Robotic Classes	1,229	465
Pole Activator Classes	2,415	664
Pilates Classes	220	240
Community Cafe	11,750	11,250
Moneygall Football Club Draw Winnings	-	1,000
Christmas Lights	392	590
Christmas Market	419	417
First Aid Course	-	150
Pobal CSP Scheme	64,068	49,883
Kids Christmas Event	-	697
Art Classes	160	-
Mixed Events	2,151	-
Parent and Toddler Group	830	-
Table Tennis	380	-
Walking Track	8,186	-
Race Night	7,068	-
Offaly Local Development Grants	515	-
Offaly Co Council Grants	4,300	38,876
Age and Opportunity Grant	290	-
	131,844	127,980
Gross surplus Percentage	100.0%	100.0%
Administrative expenses		
Wages and salaries	88,111	62,503
Social welfare costs	9,776	6,929
Staff training	-	190
Community Gym Expenses	1,808	-
Pole Activator Expenses	644	-
Hall Hire	2,270	610
Refuse Charges	-	176
Multi Games Arena Expenses	-	5,397
MFC Dressing Rooms Upgrade	-	28,052
Insurance	1,625	986
Light and heat	649	418
Concert Expenses	1,390	-
Repairs and maintenance	1,573	1,610
Recruitment Costs	55	463
Community Broadband	660	660
Printing, postage and stationery	120	842
Advertising	1,135	587
Telephone Broadband	618	458
Computer costs	1,232	2,064
Christmas Light Expenses	294	-
Bonus Ball Expenses	2,505	2,930
Motor expenses	286	209
Travelling and subsistence	917	-
Legal and professional	758	605
Bank charges	600	467
General expenses	1,319	(2)
Profits/losses on disposal of tangibles	(6,367)	-
Auditor's remuneration	3,075	3,075
Depreciation of tangible assets	10,756	11,109
Charitable donations	100	-

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

Moneygall Development Association CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT

for the financial year ended 31 December 2025

	2025 €	2024 €
	<u>125,909</u>	<u>130,338</u>
Miscellaneous income		
Amortisation of government grants	<u>4,849</u>	<u>-</u>
Net profit/(loss)	<u><u>10,784</u></u>	<u><u>(2,358)</u></u>

Moneygall Development Association CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2025

Appendix 1 - Circular 13/14										
Sponsoring Government Dept	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
Offaly County Council	Offaly County Council	Community Centre Payment	Programme costs	2025		41,604	41,604	-	41,604	Yes
Offaly County Council	Offaly County Council	Community Grant- Playground Repairs	Programme costs	2025		3,000		3,000		Yes
Offaly County Council	Offaly County Council	Offaly Childcare Committee	Programme costs	2025		1,300		1,300		Yes
Offaly Local Development Company	OLDC	Rural Infrastructure & Social Inclusion- Upgrade Walking Track	Programme costs	2025		24,559	21,489	3,070	24,559	Yes
Offaly Local Development Company	OLDC	Rural Infrastructure & Social Inclusion- Upgrade & expand Website access	Programme costs	2025		6,388	5,590	798	6,388	Yes
Offaly Local Development Company	OLDC	Rural Infrastructure & Social Inclusion- Upgrade & expand Website access	Programme costs	2025		7,841	6,861	980	7,841	Yes
Dept of Rural and Community Development	Pobal	Community Trail Management Organisation Scheme	Programme costs	2025	2,500			2,500		Yes
Dept of Rural and Community Development	Pobal	Community Services Programme	Pay costs	2025		57,526		57,526		Yes
Dept of Rural and Community Development	Pobal	Community Services Programme	Programme costs	2025	4,042			4,042		Yes
Dept of Rural and Community Development	Pobal	Community Services Programme	Programme costs	2026		5,053	5,053			Yes
Age & Opportunity	Age & Opportunity	National Grant Scheme for Sport and Physical Activity for Older People	Programme costs	2025		290		290		Yes
					6,542	147,561	80,597	73,506		