Company Registration Number: 725862
Charity Number: CHY23052
Charities Regulatory Authority Number: 20206555

Community Connect Support Company Limited by Guarantee

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

Farrelly and Scully Accountants Ltd
Chartered Accountants and Statutory Audit Firm
2 Kennedy Road
Navan
Co Meath
C15 VX5H

Community Connect Support Company Limited by Guarantee
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Community Connect Support Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Sarah Durning James Condren Mary Hunt
Company Secretary	Elaine Noonan
Charity Number	CHY23052
Charities Regulatory Authority Number	20206555
Company Registration Number	725862
Registered Office	24A Baggot Street Upper Dublin 4 D04 N528 Ireland
Principal Address	24A Baggot Street Upper Dublin 4 D04 N528 Ireland
Auditors	Farrelly and Scully Accountants Ltd Chartered Accountants and Statutory Audit Firm 2 Kennedy Road Navan Co Meath C15 VX5H
Principal Bankers	Bank of Ireland 101 George's Street Upper Dun Laoghaire Co Dublin

Community Connect Support Company Limited by Guarantee
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Community Connect Support Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is a company limited by guarantee not having a share capital.

Principal Activity
Community Connect is Ireland's National Baby Bank - a registered charity dedicated to providing practical support to vulnerable pregnant mothers and young families in need, through the distribution of essential baby equipment, clothing, and hygiene products.

Financial Review
The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €184,022 (2024 - €104,440) and gross liabilities of €22,661 (2024 - €26,800). The net assets of the charity have increased by €83,721.

Directors and Secretary
The directors who served throughout the financial year, except as noted, were as follows:

Sarah Durning
James Condren
Mary Hunt

In accordance with the Constitution, at the Annual General Meeting of the company in every year (subsequent to the first), one-third of the Directors for the time being, or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire from office. A retiring Director shall be eligible for re-appointment.

The secretary who served throughout the financial year was Elaine Noonan.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Community Connect Support Company Limited by Guarantee subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

The Auditors
The auditors, Farrelly and Scully Accountants Ltd, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 21 St Catherine's Park, Sandycove, Co Dublin.

Approved by the Board of Directors on 16th September 2026 and signed on its behalf by:

Sarah Durning (Sep 16, 2026 22:40:12 GMT+1)
Sarah Durning
Director

James Condren (Sep 16, 2026 21:53:45 GMT+1)
James Condren
Director

Community Connect Support Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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", 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 16th September 2026 and signed on its behalf by:

Sarah Durning (Sep 16, 2026 22:40:12 GMT+1)

Sarah Durning
Director

James Condren (Sep 16, 2026 21:53:45 GMT+1)

James Condren
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of Community Connect Support Company Limited by Guarantee

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Community Connect Support Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity 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 charity'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' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

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 charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT
to the Members of Community Connect Support Company Limited by Guarantee

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity'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 they either intend to liquidate the charity or to cease operations, or have 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.

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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 charity'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 charity 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.

INDEPENDENT AUDITOR'S REPORT
to the Members of Community Connect Support Company Limited by Guarantee

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Padraic Callan
for and on behalf of
FARRELLY AND SCULLY ACCOUNTANTS LTD
Chartered Accountants and Statutory Audit Firm
2 Kennedy Road
Navan
Co Meath
C15 VX5H

16/09/2026

Community Connect Support Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	4.1	**282,340**	**25,500**	**307,840**	249,470	-	249,470
Charitable activities	4.2	**-**	**113,165**	**113,165**	2,500	14,000	16,500
Other trading activities	4.3	**2,524**	**-**	**2,524**	-	-	-
Total income		**284,864**	**138,665**	**423,529**	251,970	14,000	265,970
Expenditure							
Raising funds	5.1	**20,415**	**-**	**20,415**	22,432	-	22,432
Charitable activities	5.2	**191,728**	**127,665**	**319,393**	170,769	14,000	184,769
Total Expenditure		**212,143**	**127,665**	**339,808**	193,201	14,000	207,201
Net income/(expenditure)		**72,721**	**11,000**	**83,721**	58,769	-	58,769
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**72,721**	**11,000**	**83,721**	58,769	-	58,769
Reconciliation of funds:							
Total funds beginning of the year	15	**77,640**	**-**	**77,640**	18,871	-	18,871
Total funds at the end of the year		**150,361**	**11,000**	**161,361**	77,640	-	77,640

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 16th September 2026 and signed on its behalf by:

Sarah Durning (Sep 16, 2026 22:40:12 GMT+1)
Sarah Durning
Director

James Condren (Sep 16, 2026 21:53:45 GMT+1)
James Condren
Director

Community Connect Support Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	8	316	474
Tangible assets	9	2,450	-
		2,766	474
Current Assets			
Stocks	10	61,434	20,733
Debtors	11	5,413	5,898
Cash at bank and in hand	12	114,409	77,335
		181,256	103,966
Creditors: Amounts falling due within one year	13	(22,661)	(26,800)
Net Current Assets		158,595	77,166
Total Assets less Current Liabilities		161,361	77,640
Funds			
Restricted trust funds		11,000	-
General fund (unrestricted)		150,361	77,640
Total funds	15	161,361	77,640

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 of Directors on 16th September 2026 and signed on its behalf by:

Sarah Durning (Sep 16, 2026 22:40:12 GMT+1)

Sarah Durning
Director

James Condren (Sep 16, 2026 21:53:45 GMT+1)

James Condren
Director

Community Connect Support Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**83,721**	58,769
Adjustments for:			
Depreciation		**1,383**	158
		85,104	58,927
Movements in working capital:			
Movement in stocks		**(40,701)**	(20,733)
Movement in debtors		**485**	(438)
Movement in creditors		**(4,139)**	20,160
Cash generated from operations		**40,749**	57,916
Cash flows from investing activities			
Payments to acquire tangible assets		**(3,675)**	-
Net increase in cash and cash equivalents		**37,074**	57,916
Cash and cash equivalents at the beginning of the year		**77,335**	19,419
Cash and cash equivalents at the end of the year	**12**	**114,409**	77,335

1. GENERAL INFORMATION

Community Connect Support Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 24A Baggot Street Upper, Dublin 4 D04 N528, Ireland which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

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 charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard. **Fund accounting**

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on a straight-line basis over the expected useful lives of the assets as follows:

Fixtures, fittings and equipment	3 years

Items below the capitalisation threshold are expensed in the year of purchase.

Inventories
Inventories include donated goods held for distribution to beneficiaries.
Purchased inventories are valued at cost. Donated goods are included at fair value where reliably measurable.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

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 charity'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.

Research and development
Development expenditure is written off in the same financial year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the charity is expected to benefit.

3. PERIOD OF FINANCIAL STATEMENTS
The comparative figures relate to the year ended 31 December 2024.

Community Connect Support Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

4. INCOME
4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Donations and Gifts	**164,454**	**25,500**	**189,954**	173,624
Donations in-kind	**117,886**	-	**117,886**	75,846
	282,340	**25,500**	**307,840**	249,470

Donations and Gifts include voluntary cash donations and gifts received in support of the charity's activities.
Grants received include funding provided to support the charity's operations, including hub activities, the provision of baby items and the delivery of services to beneficiaries.
Donations In-Kind comprise goods and services received free of charge, which are included at fair value where reliably measurable.

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants	-	**113,165**	**113,165**	16,500

4.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other trading activities	**2,524**	-	**2,524**	-

5. EXPENDITURE
5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Raising funds	**18,141**	-	**2,274**	**20,415**	22,432

5.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Relief of poverty	**287,471**	-	**31,922**	**319,393**	184,769

5.3 SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	2025	2024
	€	€	€	€
Audit, Accounting and Payroll	-	**3,115**	**3,115**	4,634
Operations and Administration	**2,274**	**28,807**	**31,081**	22,228
	2,274	**31,922**	**34,196**	26,862

Community Connect Support Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. NET INCOME

	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Depreciation of intangible assets	**1,383**	158
Research and development		
- amortised deferred expenditure (included above)	**158**	158
Auditor's remuneration:		
- audit services	**2,500**	3,690

7. EMPLOYEES AND REMUNERATION

Number of employees
The average number of full time equivalent persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Employee	**3**	2

The staff costs comprise:	2025 €	2024 €
Wages and salaries	**102,909**	57,310
Social security costs	**8,198**	5,438
	111,107	62,748

No employee received total employee benefits in excess of €70,000 during the financial year (2024: nil).
The charity does not operate a pension scheme for employees. No employer pension contributions were made during the financial year (2024: nil).
Key management personnel comprise the Chief Executive Officer. The total remuneration of key management personnel is included within staff costs as disclosed above.
The Trustees are not remunerated for their services as members of the Board.
No Trustee received any remuneration, benefits, or reimbursement of expenses during the financial year (2024: nil).

8. INTANGIBLE FIXED ASSETS

	Development Costs €	Total €
Cost		
At 31 December 2025	790	790
Provision for diminution in value		
At 1 January 2025	316	316
Charge for financial year	158	158
At 31 December 2025	474	474
Net book value		
At 31 December 2025	**316**	**316**
At 31 December 2024	474	474

Community Connect Support Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
	€	€
Cost		
Additions	3,675	3,675
At 31 December 2025	3,675	3,675
Depreciation		
Charge for the financial year	1,225	1,225
At 31 December 2025	1,225	1,225
Net book value		
At 31 December 2025	**2,450**	**2,450**

10. STOCKS

	2025	2024
	€	€
Goods for distribution to beneficiaries	**61,434**	20,733

11. DEBTORS

	2025	2024
	€	€
Other debtors	-	260
Taxation and social security costs	-	1,427
Prepayments	**5,413**	4,211
	5,413	5,898

12. CASH AND CASH EQUIVALENTS

	2025	2024
	€	€
Cash and bank balances	**114,409**	77,335

13. CREDITORS

Amounts falling due within one year	2025	2024
	€	€
Trade creditors	**3,448**	291
Taxation and social security costs	**1,713**	1,200
Accruals	**2,500**	3,809
Deferred Income	**15,000**	21,500
	22,661	26,800

Deferred income represents income received in advance of performance conditions being met.

14. RESERVES

	2025	2024
	€	€
At the beginning of the year	**77,640**	18,871
Surplus for the financial year	**83,721**	58,769
At the end of the year	**161,361**	77,640

Community Connect Support Company Limited by Guarantee
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15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	18,871	-	18,871
Movement during the financial year	58,769	-	58,769
At 31 December 2024	77,640	-	77,640
Movement during the financial year	72,721	11,000	83,721
At 31 December 2025	**150,361**	**11,000**	**161,361**

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Balance 31 December 2025 €
Restricted funds				
Restricted	-	138,665	127,665	11,000
Unrestricted funds				
Unrestricted General	77,640	284,864	212,143	150,361
Total funds	**77,640**	**423,529**	**339,808**	**161,361**

Restricted funds represent donations received during the year for specific purposes and remain unspent at year end.

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	11,000	**(15,000)**	(4,000)
Unrestricted general funds	2,766	170,256	**(7,661)**	165,361
	2,766	**181,256**	**(22,661)**	**161,361**

Restricted income of €15,000 has been deferred and included within creditors (Note 12).
Deferred income represents timing differences between when grant funds are received and when they are spent.

16. STATUS

The charity is a company limited by guarantee not having a share capital.

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 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 € 1.

17. POST-BALANCE SHEET EVENTS

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

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 16th September 2026.