

**Croí Éanna**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2024**

**Quarter  
Chartered Accountants  
St Anne's House  
15 Church Street  
Cathedral Quarter  
Belfast  
BT1 1PG**

**Charity Number: 104825**

**Croí Éanna**  
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**Croí Éanna**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

James Donaldson  
Joanne Kinnear  
Pádraig Ó Ceallaigh  
Ciarán McCavana  
Dara Mac Coille  
Niall Murphy

**Charity Number in Northern Ireland**

104825

**Principal Address**

C/O Gaelscoil Éanna  
Hightown Road  
Newtownabbey  
Antrim  
BT36 7AU

**Independent Examiner**

Quarter  
Chartered Accountants  
St Anne's House  
15 Church Street  
Cathedral Quarter  
Belfast  
BT1 1PG

**Principal Bankers**

Bank of Ireland  
275 - 279 Antrim Road  
BT36 7QN  
Ireland

**Solicitors**

Gilmore Solicitors  
50 Kennedy Way  
Belfast  
BT11 9AP

## **Croí Éanna** **TRUSTEES' REPORT**

for the financial year ended 31 December 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, 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 Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Croí Éanna present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 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.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

In order to achieve a cohesive way forward for Pobal Éanna, the vision and mission of all four individual organisations were synergised in the 2017 Pobal Éanna development plan to create one voice going forward. The new overarching vision and mission of all of independent but interdependent organisations within Pobal Éanna are:

**Vision:** A confident, vibrant, inclusive and prosperous Irish language community located in the townland of Ballybought.

**Mission:** To provide developmental support to meet the sporting, educational and community development evidenced needs of the growing Irish language community in the townland of Ballybought.

The overarching vision and mission developed successfully captures the aspiration of the Croí Éanna to deliver strong transformative community development outcomes.

### **Objectives**

### **Structure, Governance and Management**

#### **Structure**

Ballybought, a townland on the north side of the Cave Hill, is home to a small, thriving Irish Language community whose needs are currently met through the services provided by Pobal Éanna, an umbrella concept which consists of the four independent, but interdependent, organisations as shown below:

- Pobal Éanna
- CLG Naomh Éanna
- Naiscoil and Gaelscoil Éanna
- Croí Éanna
- Cumann Óige Éanna

CLG Naomh Éanna is the original and largest organisation within Pobal Éanna. It was established in 1956 by a small band of committed Gaels who, right from the beginning, considered the development of the Irish language to be of high importance, despite living in a very hostile environment. Naomh Éanna has gone from strength to strength and now boasts almost 1000 members, 700 of whom are under the age of eighteen.

As a second generation of Gaels reached adulthood and considered raising their own families, the commitment to Irish medium education of the site developed and in September 2004 Naiscoil Éanna opened its doors with Gaelscoil Éanna following in September 2007. The staff and volunteer board of Naiscoil and Gaelscoil have developed the academic and pastoral reputation of both to the point that they now collectively educate 250 pupils.

## **Croí Éanna TRUSTEES' REPORT**

for the financial year ended 31 December 2024

In 2008 it became apparent that if the Pobal Éanna was to succeed it would be necessary to provide developmental support to the growing community needs of the children and parents involved with Naomh, Naiscoil and Gaelscoil Éanna.

As a direct response to these emerging needs, Croí Éanna was formed to deliver a range of community development services to the growing Irish Language Community.

Croí Éanna is established to establish and support the growing Irish Language Community in its locality.

Croí Éanna also advances and disseminates knowledge of the Irish language and culture through extra-curricular classes and events. These are held usually during evenings and weekends.

Croí Éanna is not politically motivated or influenced and does not provide scholarships for named individuals or founder's kin.

The benefits of Croí Éanna's purposes are intended for the public in general. Although we can identify that the section of the public that can benefit from the charity is the section of people who intend to learn more about the Irish language and culture. A common characteristic shared by the interest in delivering community led and based services through the medium of Irish.

The individuals we engage with mainly come from the immediate North Belfast and South Antrim area, although it should be noted that because of the emphasis Croí Éanna places on developing cross-community linkages, we have participants from a range of community backgrounds and from a wide geographical catchment area including Larne, Carrickfergus, Portrush, Hollywood and Newry.

The benefit flowing directly from the charity's purposes is demonstrable to and beneficial for the general public. The families and individuals who take part in Croí Éanna activities are directly affected by those activities, (for example language classes and hearing spoken Irish at cultural events), in a positive way.

Their disposition to the Irish language is changed, their general education is improved and their appreciation of Irish language and culture is increased. This in turn has a beneficial and secondary effect on future generations and on the section of public who have not directly been involved in the relevant events and activities.

There is a direct, indirect and wider benefit resulting from the charity's work. The benefit is measurable by:

- the number of attendees at classes and events
- statutory statistical data,
- the standard of Irish used by its users.

Non-measurable direct consequences of the charity's objects include the sense of community and identity that is anecdotally returned to the charity.

Private benefit is incidental. Some tutors and teachers for example receive compensation for their work. This is a necessary transaction to support the charity's service to the public. There may be an incidental enhancement of the reputation of said tutors and teachers as a result of them carrying out the work of Croí Éanna.

The additional outcomes, the things that have changed as a result of the work undertaken by the organisation are:

- The advancement of capacity through informal and formal community led education projects
- An increased sense of place
- The advancement of citizenship or community development
- The advancement of the arts, culture, heritage or science
- The advancement of environmental protection or improvement

The charities beneficiaries fall into the following five main categories

- Pre school ( 0-5)
- Children (5-13 year olds)
- Youth (14-25 year olds)
- Language community
- Older people

Our services are run through five main themes:

Theme One: Language Development

- weekly introduction to Irish taster outreach sessions
- weekly bunrang classes, two each week over three academic terms
- weekly manrang classes, one each week over three academic terms
- weekly ardrang classes, one each week over three academic terms

## **Croí Éanna TRUSTEES' REPORT**

for the financial year ended 31 December 2024

- 4 quarterly Dianchúrsa each with 4 class levels and Irish Language child carer provision
- 24 Parent and toddler classes
- Wraparound school provision
- Summer Scheme

Theme Two: Arts and Culture Development

- 1 month of Seacht na Gaelige events
- 1 annual Feis involving 10 local bun/Gaelscoil and English Medium Primary schools
- Developmental support provided to Naomh Éanna in their Scór na nóg preparations
- Developmental support provided to Naomh Éanna in their Scór Sinsir preparations

Theme Three: Health and Wellbeing

- 3 (1 each academic term) mental health and wellbeing awareness event
- 3 (1 each academic term) physical health and wellbeing awareness event

Theme Four: Community Inclusion

- 3 large scale seasonal community cohesion events
- 3 school sports events, ensuring developmental engagement with a minimum of 10 bun/Gaelscoil.
- Working lunches held in a city centre location
- 4 family events
- 3 cultural expression events

Theme Five: Environmental Protection and Enhancement

- Weekly gardening classes, one each week over three academic terms
- Planting of native species trees.
- 30 (weekly weather and holidays permitting) hill walks

16 Partnership Working

Croí Éanna are committed to collaborative working and to that end actively undertake regular engagement with a range of statutory and community partners. During the past year we have engaged with the following external organisations:

- Antrim & Newtownabbey Borough Council
- The Department for Communities (DFC)
- The Executive Office (TEO)
- The Department of Education (DE)
- The Public Health Agency
- Glór na Ghael
- Foras Na Gaeilge
- An Ciste Infheistíochta Gaeilge
- Antrim and Newtownabbey Language Forum
- Conradh Na Gaeilge
- Carnogher
- Gael Linn
- Cultúrtha Mic Reachtan
- Cultúrlann Mc Adam ó Fiaich
- Turas
- Glór na Mona

### **Financial Review**

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

### **Results and Dividends**

At the end of the financial year the charity has assets of £1,797,913 (2023 - £1,854,846) and liabilities of £3,156 (2023 - £3,029). The net assets of the charity have decreased by £(57,060).

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

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Croí Éanna subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

**Croí Éanna**  
**TRUSTEES' REPORT**

for the financial year ended 31 December 2024

Approved by the Board of Trustees on 15 October 2025 and signed on its behalf by:



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**James Donaldson**  
Trustee

**Croí Éanna**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 December 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which 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 surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- 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 trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

**Approved by the Board of Trustees on 15 October 2025 and signed on its behalf by:**



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**James Donaldson**  
Trustee

**Croí Éanna**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES**  
**OF CROÍ ÉANNA**

We have examined the financial statements of the charity for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

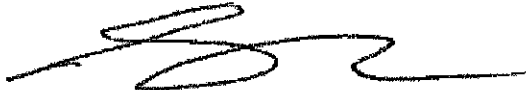
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Gary McErlean**  
**QUARTER**  
Chartered Accountants  
St Anne's House  
15 Church Street  
Cathedral Quarter  
Belfast  
BT1 1PG

**Date: 15 October 2025**

## Croí Éanna STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2024

Income	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Donations and legacies	3.1	81,132	-	-	81,132	90,630	-	-	90,630
Charitable activities		-	67,430	-	67,430	-	65,290	-	65,290
- Grants from governments and other co-funders	3.2	-	-	-	-	88,434	-	-	88,434
Other trading activities	3.3	33,500	-	-	33,500	-	-	-	-
<b>Total income</b>		<b>114,632</b>	<b>67,430</b>	<b>-</b>	<b>182,062</b>	<b>179,064</b>	<b>65,290</b>	<b>-</b>	<b>244,354</b>
<b>Expenditure</b>									
Charitable activities	4.1	117,022	67,430	-	184,452	98,080	76,093	-	174,173
Other expenditure	4.2	17,769	-	36,881	54,670	14,082	8,154	36,881	59,117
<b>Total Expenditure</b>		<b>134,811</b>	<b>67,430</b>	<b>36,881</b>	<b>239,122</b>	<b>112,162</b>	<b>84,247</b>	<b>36,881</b>	<b>233,290</b>
<b>Net income/(expenditure)</b>		<b>(20,179)</b>	<b>-</b>	<b>(36,881)</b>	<b>(57,060)</b>	<b>66,902</b>	<b>(18,957)</b>	<b>(36,881)</b>	<b>11,064</b>
Transfers between funds		130,136	-	(130,136)	-	(116,072)	-	116,072	-
<b>Net movement in funds for the financial year</b>		<b>109,957</b>	<b>-</b>	<b>(167,017)</b>	<b>(57,060)</b>	<b>(49,170)</b>	<b>(18,957)</b>	<b>79,191</b>	<b>11,064</b>
<b>Reconciliation of funds:</b>									
Total funds beginning of the year	13	103,225	-	1,748,592	1,851,817	152,395	18,957	1,669,401	1,840,753
<b>Total funds at the end of the year</b>		<b>213,182</b>	<b>-</b>	<b>1,581,575</b>	<b>1,794,757</b>	<b>103,225</b>	<b>-</b>	<b>1,748,592</b>	<b>1,851,817</b>

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

**Croí Éanna**  
**BALANCE SHEET**

as at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	8	<u>1,693,922</u>	<u>1,748,592</u>
<b>Current Assets</b>			
Debtors	9	67,000	33,500
Cash at bank and in hand		<u>36,991</u>	<u>72,754</u>
		<u>103,991</u>	<u>106,254</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,156)</u>	<u>(3,029)</u>
<b>Net Current Assets</b>		<u>100,835</u>	<u>103,225</u>
<b>Total Assets less Current Liabilities</b>		<u>1,794,757</u>	<u>1,851,817</u>
<b>Funds</b>			
Endowment funds		1,581,575	1,748,592
<b>Income funds:</b>	12		
General fund (unrestricted)		<u>213,182</u>	<u>103,225</u>
<b>Total funds</b>	13	<u>1,794,757</u>	<u>1,851,817</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 of Trustees and authorised for issue on 15 October 2025 and signed on its behalf by



**James Donaldson**  
Trustee

# Croí Éanna

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. GENERAL INFORMATION

Croí Éanna is a registered charity in Ireland. The registered office of the company is C/O Gaelscoil Éanna, Hightown Road, Newtownabbey, Antrim, BT36 7AU which is also the principal place of business of the company. The financial statements have been presented in Pound (£) 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 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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, 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 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 2017 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

**Croí Éanna**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024  
 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**

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	20% Reducing Balance

**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 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 company's taxable profits 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.

<b>3. INCOME</b>				
<b>3.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Donations and legacies	<u>81,132</u>	<u>-</u>	<u>81,132</u>	<u>90,630</u>
<b>3.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
<b>Grants from governments and other co-funders:</b>				
Income from charitable activities	<u>-</u>	<u>67,430</u>	<u>67,430</u>	<u>65,290</u>

continued

**Croí Éanna**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

<b>3.3</b>	<b>OTHER TRADING ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other trading activities		<u>33,500</u>	<u>-</u>	<u>33,500</u>	<u>88,434</u>
<b>4.</b>	<b>EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	<u>20,508</u>	<u>49,868</u>	<u>114,076</u>	<u>184,452</u>	<u>174,173</u>
<b>4.2</b>	<b>OTHER EXPENDITURE</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other expenditure	<u>-</u>	<u>54,670</u>	<u>-</u>	<u>54,670</u>	<u>59,117</u>
<b>4.3</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2024</b>	<b>2023</b>
				<b>£</b>	<b>£</b>	<b>£</b>
	Wages & Salaries			<u>114,076</u>	<u>114,076</u>	<u>127,443</u>
<b>5.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2024</b>	<b>2023</b>
					<b>£</b>	<b>£</b>
	Wages & Salaries				<u>114,076</u>	<u>127,443</u>
<b>6.</b>	<b>NET INCOME</b>				<b>2024</b>	<b>2023</b>
					<b>£</b>	<b>£</b>
	<b>Net Income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				<u>54,670</u>	<u>59,117</u>

continued

**Croí Éanna**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**7. EMPLOYEES AND REMUNERATION**

**Number of employees**

No employee had remuneration/ benefits in excess of £60,000.

The charity trustees were not paid nor received any other benefit during the financial year ended 31st December 2024.

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2024</b>	2023
	<b>Number</b>	Number
Average Number of Employees	<u>5</u>	<u>6</u>
The staff costs comprise:	<b>2024</b>	2023
	£	£
Wages and salaries	<b>100,601</b>	109,593
Social security costs	<b>2,577</b>	3,905
Pension costs	<b>10,898</b>	13,945
	<u><b>114,076</b></u>	<u>127,443</u>

**8. TANGIBLE FIXED ASSETS**

	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 31 December 2024	<u>1,844,053</u>	<u>134,443</u>	<u>1,978,496</u>
<b>Depreciation</b>			
At 1 January 2024	184,407	45,497	229,904
Charge for the financial year	36,881	17,789	54,670
At 31 December 2024	<u>221,288</u>	<u>63,286</u>	<u>284,574</u>
<b>Net book value</b>			
At 31 December 2024	<u><b>1,622,765</b></u>	<u><b>71,157</b></u>	<u><b>1,693,922</b></u>
At 31 December 2023	<u>1,659,646</u>	<u>88,946</u>	<u>1,748,592</u>

**9. DEBTORS**

	<b>2024</b>	2023
	£	£
Other debtors	<b>67,000</b>	33,500
	<u><b>67,000</b></u>	<u>33,500</u>

**10. CREDITORS**

	<b>2024</b>	2023
	£	£
<b>Amounts falling due within one year</b>		
Taxation and social security costs (Note 11)	<b>518</b>	490
Other creditors	<b>138</b>	39
Accruals and deferred income	<b>2,500</b>	2,500
	<u><b>3,156</b></u>	<u>3,029</u>

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**Croí Éanna**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>11. TAXATION AND SOCIAL SECURITY</b>		<b>2024</b>	<b>2023</b>
		£	£
<b>Creditors:</b>			
PAYE / NI		<b>518</b>	490
		<u>          </u>	<u>          </u>

<b>12. RESERVES</b>		<b>2024</b>	<b>2023</b>
		£	£
At the beginning of the year		<b>1,851,817</b>	1,840,753
(Deficit)/Surplus for the financial year		<b>(57,060)</b>	11,064
		<u>          </u>	<u>          </u>
At the end of the year		<b>1,794,757</b>	1,851,817
		<u>          </u>	<u>          </u>

<b>13. FUNDS</b>				
<b>13.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Endowment Funds</b>	<b>Total Funds</b>
		£	£	£
At 1 January 2023		152,395	1,669,401	1,840,753
Movement during the financial year		(49,170)	79,191	11,064
		<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023		103,225	1,748,592	1,851,817
Movement during the financial year		109,957	(167,017)	(57,060)
		<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2024		<b>213,182</b>	<b>1,581,575</b>	<b>1,794,757</b>
		<u>          </u>	<u>          </u>	<u>          </u>

<b>13.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>						
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>	
	<b>1 January</b>			<b>between</b>	<b>31 December</b>	
	<b>2024</b>			<b>funds</b>	<b>2024</b>	
	£	£	£	£	£	
<b>Endowment funds</b>						
SIF Capital	1,344,377	-	27,924	(98,903)	1,217,550	
An Ciste	388,020	-	8,060	(28,630)	351,330	
DFC Capital	16,195	-	897	(2,603)	12,695	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
	1,748,592	-	36,881	(130,136)	1,581,575	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
Other Grants	-	28,400	28,400	-	-	
Foras na Gaeilge	-	35,313	35,313	-	-	
DOH	-	3,717	3,717	-	-	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
	-	67,430	67,430	-	-	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
<b>Unrestricted funds</b>						
Unrestricted General	103,225	114,632	134,811	130,136	213,182	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
<b>Total funds</b>	<b>1,851,817</b>	<b>182,062</b>	<b>239,122</b>	<b>-</b>	<b>1,794,757</b>	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	

continued

**Croí Éanna**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Endowment capital Permanent	1,581,575	-	-	1,581,575
Unrestricted general funds	112,347	103,991	(3,156)	213,182
	<u>1,693,922</u>	<u>103,991</u>	<u>(3,156)</u>	<u>1,794,757</u>

**14. POST-BALANCE SHEET EVENTS**

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

