

Registration number 515073

Boston Community Childcare Limited
(A Company Limited by Guarantee and not having a Share Capital)

Abridged accounts

for the year ended 31 July 2025

Boston Community Childcare Limited
(A Company Limited by Guarantee and not having a Share Capital)

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Directors and other information

Directors	Noel Mullins Michelle Lee
Company number	515073
Registered office	Boston Tubber Co Clare
Accountants	Majella Piggott Chartered Certified Accountant Coole Gort Galway
Business address	C/O Michelle Lee Clouncerna Gort Co Galway
Bankers	Bank of Ireland Gort Co Galway
Solicitors	Mary Ryan & Co Cloonahaha Gort Co Galway

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Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

In relation to the financial statements as set out on pages 3 to 6 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Majella Piggott , Chartered Certified Accountant , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st July 2025.

On behalf of the board

NOEL MULLINS
Director

MICHELLE LEE
Director

Date:

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Abridged balance sheet
as at 31 July 2025

	Notes	€	€	€	€
Fixed assets					
Tangible assets	4		1,250		2,500
Current assets					
Cash at bank and in hand		4,961		535	
		4,961		535	
Creditors: amounts falling due within one year	5	(10,003)		(4,579)	
Net current liabilities			(5,042)		(4,044)
Total assets less current liabilities			(3,792)		(1,544)
Deficiency of assets			(3,792)		(1,544)
Capital and reserves					
Revenue reserves account			(3,792)		(1,544)
Members' funds			(3,792)		(1,544)

The directors state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

(b) the company is availing itself of the exemption on the grounds that the conditions specified in S.358 are satisfied

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014

On behalf of the board

NOEL MULLINS

Director

MICHELLE LEE

Director

DATE:

The notes on pages 4 to 6 form an integral part of these financial statements.

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Notes to the abridged financial statements
for the year ended 31 July 2025

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Income Policy

Income represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery - 15% Straight Line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page

3. Transactions with directors

There were no related party transactions with the directors during the period.

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Notes to the abridged financial statements
for the year ended 31 July 2025

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4. Fixed assets	Tangible fixed assets €
Cost	
At	15,040
At 31 July 2025	15,040
Depreciation	
At	12,540
Charge for year	1,250
At 31 July 2025	13,790
Net book values	
At 31 July 2025	1,250
At	2,500

5. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Loans & other borrowings</i>		
Dept Social Welfare Redundancy Repayment	8,508	-
<i>Other creditors</i>		
Accruals and deferred income	950	3,650
<i>Taxation creditors</i>		
PAYE/PRSI	545	929
	10,003	4,579

6. Company Limited by Guarantee

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

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Notes to the abridged financial statements
for the year ended 31 July 2025

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7. Accounting Periods

The current accounts are for a full year.

8. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by

NOEL MULLINS
Director

MICHELLE LEE
Director