

Company Number: 456635

DUNLAVIN COMMUNITY PLAYGROUP
Directors' Report and Unaudited Financial Statements
for the financial year ended 31 August 2025

Lucilla Byrne
Chartered Certified Accountant
Unit 1
The Square
Rathvilly
Co Carlow

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DUNLAVIN COMMUNITY PLAYGROUP DIRECTORS AND OTHER INFORMATION

Directors

Aoife Doyle
Aisling Grace
Claire Osborne
Emma Lucy Robbins
Diane Walshe

Company Secretary

Aoife Doyle

Company Number

456635

Registered Office and Business Address

Jonathan Swift National School
Church Road
Dunlavin
Co Wicklow

Accountants

Lucilla Byrne
Chartered Certified Accountant
Unit 1
The Square
Rathvilly
Co Carlow

Bankers

Allied Irish Banks plc
Edward Street
Newbridge
Co Kildare

DUNLAVIN COMMUNITY PLAYGROUP DIRECTORS' REPORT

for the financial year ended 31 August 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 August 2025.

Principal Activity and Review of the Business

The principal activity of the company is the provision of pre-school activities in Dunlavin, Co Wicklow.

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 August 2025.

Principal Risks and Uncertainties

The directors have not identified any specific risks or uncertainties

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €27,851 (2024 - €(9,298)).

At the end of the financial year, the company has assets of €341,233 (2024 - €321,683) and liabilities of €30,989 (2024 - €39,290). The net assets of the company have increased by €27,851.

Directors and Secretary

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

Aoife Doyle
Aisling Grace
Claire Osborne
Emma Lucy Robbins
Diane Walshe

The secretary who served throughout the financial year was Aoife Doyle.

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.

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 Jonathan Swift National School, Church Road, Dunlavin, Co Wicklow.

Signed on behalf of the board

Diane Walshe
Director

2 December 2025

Aoife Doyle
Director

2 December 2025

DUNLAVIN COMMUNITY PLAYGROUP DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

General responsibilities

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" 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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes:

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 been 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 Lucilla Byrne, (Chartered Certified Accountant), all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 31 August 2025.

Signed on behalf of the board

Diane Walshe
Director

2 December 2025

Aoife Doyle
Director

2 December 2025

**DUNLAVIN COMMUNITY PLAYGROUP
CHARTERED CERTIFIED ACCOUNTANT REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of DUNLAVIN COMMUNITY PLAYGROUP
for the financial year ended 31 August 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set out on pages 7 to 13 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of DUNLAVIN COMMUNITY PLAYGROUP, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors 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 Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 August 2025 your duty to ensure that DUNLAVIN COMMUNITY PLAYGROUP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of DUNLAVIN COMMUNITY PLAYGROUP. You consider that DUNLAVIN COMMUNITY PLAYGROUP is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of DUNLAVIN COMMUNITY PLAYGROUP. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lucilla Byrne
for and on behalf of
LUCILLA BYRNE
Chartered Certified Accountant
Unit 1
The Square
Rathvilly
Co Carlow

4 December 2025

DUNLAVIN COMMUNITY PLAYGROUP INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Income	4	249,845	222,039
Expenditure		<u>(222,163)</u>	<u>(231,456)</u>
Surplus/(deficit) before interest		27,682	(9,417)
Interest receivable and similar income		<u>169</u>	<u>119</u>
Surplus/(deficit) for the financial year		<u>27,851</u>	<u>(9,298)</u>
Total comprehensive income		<u><u>27,851</u></u>	<u><u>(9,298)</u></u>

Approved by the board on 2 December 2025 and signed on its behalf by:

Diane Walshe
Director

Aoife Doyle
Director

DUNLAVIN COMMUNITY PLAYGROUP BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>31,269</u>	<u>50,566</u>
Current Assets			
Debtors	8	1,662	1,578
Cash and cash equivalents		<u>308,302</u>	<u>269,539</u>
		<u>309,964</u>	<u>271,117</u>
Creditors: amounts falling due within one year	9	<u>(19,656)</u>	<u>(18,470)</u>
Net Current Assets		<u>290,308</u>	<u>252,647</u>
Total Assets less Current Liabilities		<u>321,577</u>	<u>303,213</u>
amounts falling due after more than one year	10	<u>(11,333)</u>	<u>(20,820)</u>
Net Assets		<u><u>310,244</u></u>	<u><u>282,393</u></u>
Reserves			
Income and expenditure account		<u>310,244</u>	<u>282,393</u>
Members' Funds		<u><u>310,244</u></u>	<u><u>282,393</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

We as Directors of DUNLAVIN COMMUNITY PLAYGROUP, 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 section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 2 December 2025 and signed on its behalf by:

Diane Walshe
Director

Aoife Doyle
Director

DUNLAVIN COMMUNITY PLAYGROUP RECONCILIATION OF MEMBERS' FUNDS

as at 31 August 2025

	Retained surplus	Total
	€	€
At 1 September 2023	291,691	291,691
Deficit for the financial year	(9,298)	(9,298)
At 31 August 2024	282,393	282,393
Surplus for the financial year	27,851	27,851
At 31 August 2025	310,244	310,244

DUNLAVIN COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

DUNLAVIN COMMUNITY PLAYGROUP is a company limited by guarantee incorporated in Ireland. Jonathan Swift National School, Church Road, Dunlavin, Co Wicklow is the registered office, 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 year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Income

Turnover comprises the invoice value of services supplied by the company.

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:

Plant and machinery	- 20% Straight line
Fixtures, fittings and equipment	- 10% 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.

Taxation

The company has charitable status.

DUNLAVIN COMMUNITY PLAYGROUP NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Government grants

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

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Income

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of running a pre-school.

5. Operating surplus/(deficit)	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	19,297	20,645
Government grants received	(239,478)	(208,927)
Amortisation of Government grants	(9,487)	(10,305)
	<u><u> </u></u>	<u><u> </u></u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 5).

	2025	2024
	Number	Number
Administration	1	1
Childcare Workers	4	4
	<u><u> </u></u>	<u><u> </u></u>
	5	5

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 September 2024	24,714	206,347	231,061
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	24,714	206,347	231,061
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 September 2024	24,142	156,353	180,495
Charge for the financial year	1,557	17,740	19,297
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	25,699	174,093	199,792
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 August 2025	(985)	32,254	31,269
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 August 2024	572	49,994	50,566
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

8. Debtors	2025	2024
	€	€
Prepayments	1,662	1,578
	<u><u> </u></u>	<u><u> </u></u>

DUNLAVIN COMMUNITY PLAYGROUP NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	1,817	2,067
Accruals	17,839	16,403
	<u>19,656</u>	<u>18,470</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Government grants	11,333	20,820
	<u>11,333</u>	<u>20,820</u>
11. Taxation	2025	2024
	€	€
Creditors:		
PAYE	1,817	2,067
	<u>1,817</u>	<u>2,067</u>
12. State Funding		
Agency	Pobal	
Government Department	Department of Children & Youth Affairs	
Grant Programme	Community services	
Purpose of the Grant	The grant is obtained to fund a community preschool for the community of Dunlavin and surrounding areas.	
Term	Reviewed Annually	
Total Fund	The company received day to day funding under the ECCE scheme and also the CCS scheme. Capital Funding has been obtained at various times to provide facilities for the pre-school.	
Expenditure	Pre-school expenditure	
Fund deferred or due at financial year end	Revenue grant received in advance 16,284. Capital grant to be amortised € 11,333.	
Received in the financial year	Revenue grant received in year € 242,514. Capital Grant received in year € 0.	
Capital Grant	Capital Grant	
Restriction on use	To improve the facilities for the service users	
13. 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 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.		
14. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		

DUNLAVIN COMMUNITY PLAYGROUP NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 December 2025.

DUNLAVIN COMMUNITY PLAYGROUP

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

DUNLAVIN COMMUNITY PLAYGROUP
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2025

	2025 €	2024 €
Income		
Fees	430	2,807
Other income	450	-
Amortisation of government grants	9,487	10,305
Government grants received	239,478	208,927
	<u>249,845</u>	<u>222,039</u>
Expenditure		
Wages and salaries	167,997	170,211
Social welfare costs	15,635	15,872
Staff training	55	1,084
Rent payable	8,734	9,732
Insurance	2,753	2,551
Cleaning	1,287	466
Repairs and maintenance	984	1,629
School Supplies	1,710	1,531
Printing, postage and stationery	342	477
Telephone	832	862
Computer costs	266	217
Legal and professional	317	991
Accountancy	1,175	1,100
Bank charges	183	219
General expenses	596	3,869
Depreciation	19,297	20,645
	<u>222,163</u>	<u>231,456</u>
Miscellaneous income		
Bank interest	169	119
	<u>27,851</u>	<u>(9,298)</u>