

Company registration number: 677076

Choice Childcare Celbridge Limited

Abridged Financial Statements

For The Financial Year Ended 31st January 2024

**(As modified by Sections 352 and 353
of the Companies Act 2014)**

Choice Childcare Celbridge Limited

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Choice Childcare Celbridge Limited

Directors And Other Information

Directors	Elaine O'Meara Jason Arkins
Secretary	Elaine O'Meara
Company number	677076
Registered office	The Old School Main street Newcastle Co Dublin
Business address	The Old School Main street Newcastle Co Dublin
Accountants	Cronin Financial Ltd T/A Cronin & Co 1 Terenure Place Terenure Dublin 6W

Choice Childcare Celbridge Limited

Directors Responsibilities Statement
Financial Year Ended 31 January 2024

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 financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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 financial year end date and of the profit or loss of the company for the financial 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 then apply them consistently;
- make judgments 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 profit or loss 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 - 4 to 7:

- The directors approve these statutory 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 Cronin & Company Certified Public Accountants, the company's accounting records and provided all the information 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 31st January 2024.

On behalf of the board

Elaine O'Meara
Director

Jason Arkins
Director

Date: 16th April 2024

Choice Childcare Celbridge Limited

Balance Sheet
As At 31 January 2024

	Note	2024 €	€	2023 €	€
Current assets					
Debtors	2	100		100	
		100		100	
Net current assets			100		100
Total assets less current liabilities			100		100
Net assets			100		100
Capital and reserves					
Called up share capital presented as equity			100		100
Shareholders funds			100		100

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

These 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'.

We, as directors of Choice Childcare Celbridge Limited state that:

- the company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) of the Companies Act 2014 are satisfied;
- We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- We hereby certify that We have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company; and
- the company has relied on the specified exemption contained in section 352 of the 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Choice Childcare Celbridge Limited

Balance Sheet (Continued)
As At 31 January 2024

These abridged financial statements were approved by the board of directors on 16th April 2024 and signed on behalf of the board by:

Elaine O'Meara
Director

Jason Arkins
Director

Choice Childcare Celbridge Limited

Notes To The Abridged Financial Statements
Financial Year Ended 31 January 2024

1. Accounting policies and measurement bases

Choice Childcare Celbridge Limited is a dormant company that has never traded. The company's registered office is The Old School, Newcastle, Co Dublin. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 677076.

Basis of preparation

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

Choice Childcare Celbridge Limited

Notes To The Abridged Financial Statements (Continued)
Financial Year Ended 31 January 2024

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. Debtors

	2024	2023
	€	€
Prepayments	100	100
	<u> </u>	<u> </u>

3. Capital commitments

There were no capital commitments at the year ended 31st January 2024.

4. Contingent assets and liabilities

There were no contingent liabilities at year end date.

Choice Childcare Celbridge Limited

Notes To The Abridged Financial Statements (Continued)
Financial Year Ended 31 January 2024

5. Events after the end of the reporting period

There have been no significant events affecting the company since the year end 31st January 2024.

6. Controlling party

Choice Childcare Celbridge Limited is controlled by its directors Elaine O'Meara (50%) and Jason Arkins (50%).

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 April 2024.