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**COLLEGEFORT MONTESSORI LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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## COLLEGEFORT MONTESSORI LIMITED

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### COMPANY INFORMATION

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**DIRECTORS**

Stephen Doherty  
Tom Grace

**COMPANY SECRETARY**

Stephen Doherty

**REGISTERED NUMBER**

386576

**REGISTERED OFFICE**

Collegefort  
Carpenterstown Road  
Castleknock  
Dublin 15

**TRADING ADDRESS**

Collegefort  
Carpenterstown Road  
Castleknock  
Dublin 15

**ACCOUNTANTS**

Lombard Accountants Limited  
Chartered Certified Accountants  
20 Holles Street  
Dublin 2

**BANKERS**

Bank of Ireland  
College Green  
Dublin 2

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## COLLEGEFORT MONTESSORI LIMITED

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## COLLEGEFORT MONTESSORI LIMITED

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### DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 AUGUST 2025

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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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). Under the 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 to the financial year end and of the profit or loss 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 judgments and 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 and enable the financial statements to be audited. 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 as set out on pages 2 to 8:

- 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 judgments 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 Lombard Accountants Limited, Chartered Certified Accountants, all 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 year ended 31 August 2025.

On behalf of the board

Signed by:  
  
3E42FE63CEA04B6...  
**Stephen Doherty**  
Director

DocuSigned by:  
  
5450B367CF8C488...  
**Tom Grace**  
Director

Date: 11-02-2026

## COLLEGEFORT MONTESSORI LIMITED

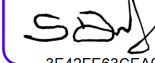
### ABRIDGED STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2025

	Note	2025 €	2024 €
<b>FIXED ASSETS</b>			
Tangible assets	4	<b>3,762</b>	1,816
		<b>3,762</b>	1,816
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	5	<b>4,799</b>	5,145
Cash at bank and in hand		<b>169,935</b>	127,616
		<b>174,734</b>	132,761
Creditors: amounts falling due within one year	6	<b>(19,432)</b>	(32,289)
<b>NET CURRENT ASSETS</b>		<b>155,302</b>	100,472
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>159,064</b>	102,288
<b>NET ASSETS</b>		<b>159,064</b>	102,288
<b>CAPITAL AND RESERVES</b>			
Called up share capital presented as equity		<b>100</b>	100
Profit and loss account		<b>158,964</b>	102,188
<b>SHAREHOLDERS' FUNDS</b>		<b>159,064</b>	102,288

We, as Directors of Collegefort Montessori Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the Board:

  
 3E42FE63CEA04B6...  
**Stephen Doherty**  
 Director

  
 5450B367CF8C488...  
**Tom Grace**  
 Director

Date: 11-02-2026

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**COLLEGEFORT MONTESSORI LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 AUGUST 2025**

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	Called up share capital	Profit and loss account	Total equity
	€	€	€
<b>At 1 September 2023</b>	<b>100</b>	<b>109,734</b>	<b>109,834</b>
<b>COMPREHENSIVE INCOME FOR THE YEAR</b>			
Loss for the year	-	(7,546)	(7,546)
<b>At 1 September 2024</b>	<b>100</b>	<b>102,188</b>	<b>102,288</b>
<b>COMPREHENSIVE INCOME FOR THE YEAR</b>			
Profit for the year	-	56,776	56,776
<b>AT 31 AUGUST 2025</b>	<b>100</b>	<b>158,964</b>	<b>159,064</b>

The notes on pages 4 to 8 form part of these financial statements.

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## COLLEGEFORT MONTESSORI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1. GENERAL INFORMATION

Collegefort Montessori Limited is engaged in the provision of creche and childcare facilities. The company's registered office is Collegefort, Carpenterstown Road, Castleknock, Dublin 15. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 386576.

#### 2. ACCOUNTING POLICIES

##### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the going concern basis, under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The following principal accounting policies have been applied:

##### 2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 2.3 OPERATING LEASES: THE COMPANY AS LESSEE

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

##### 2.4 GOVERNMENT GRANTS

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

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## COLLEGEFORT MONTESSORI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### 2. ACCOUNTING POLICIES (CONTINUED)

##### 2.5 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

##### 2.6 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	20.0%
Fixtures and fittings	-	20.0%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.7 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.8 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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## COLLEGEFORT MONTESSORI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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## 2. ACCOUNTING POLICIES (CONTINUED)

### 2.9 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### 2.10 EMPLOYEE BENEFITS

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

### 2.11 SHARE CAPITAL

Ordinary shares are classified as equity

### 2.12 CASH FLOW STATEMENT EXEMPTION

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

## 3. EMPLOYEES

The average monthly number of employees, including the Directors, during the year was as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Directors	2	2
Employees	14	14
	16	16
	16	16

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**COLLEGEFORT MONTESSORI LIMITED**


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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**


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**4. TANGIBLE FIXED ASSETS**

	Motor vehicles €	Fixtures and fittings €	Total €
<b>Cost or valuation</b>			
At 1 September 2024	23,000	10,593	33,593
Additions	-	3,000	3,000
At 31 August 2025	<u>23,000</u>	<u>13,593</u>	<u>36,593</u>
<b>Depreciation</b>			
At 1 September 2024	23,000	8,777	31,777
Charge for the year on owned assets	-	1,054	1,054
At 31 August 2025	<u>23,000</u>	<u>9,831</u>	<u>32,831</u>
<b>Net book value</b>			
At 31 August 2025	<u>-</u>	<u>3,762</u>	<u>3,762</u>
At 31 August 2024	<u>-</u>	<u>1,816</u>	<u>1,816</u>

**5. DEBTORS**

	2025 €	2024 €
Other debtors	4,799	5,145
	<u>4,799</u>	<u>5,145</u>

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**COLLEGEFORT MONTESSORI LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**6. CREDITORS: Amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Corporation tax	<b>899</b>	-
Taxation and social insurance	<b>5,769</b>	5,804
Other creditors	<b>2,764</b>	100
Accruals	<b>10,000</b>	26,385
	<b>19,432</b>	32,289

**7. TRANSACTIONS WITH DIRECTORS****Tom Grace and Stephen Doherty**

Tom Grace and Stephen Doherty are directors and shareholders of Colledgefort Montessori Limited. At 1 September 2024 and 31 August 2025, they owed €3,743 to Colledgefort Montessori Limited. This is a short-term interest free loan.

**8. CONTROLLING PARTY**

The ultimate controlling party of Colledgefort Montessori Limited are the directors of the company.

**9. APPROVAL OF FINANCIAL STATEMENTS**

The board of Directors approved these financial statements for issue on 11-02-2026 .