

Company registration number: 608519

**Naíonra Bharra Cuideachta Faoi Theorainn Ráthaíochta
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited financial statements

for the financial year ended 31 August 2025

Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta
(A Company Limited by Guarantee and not having Share Capital)

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Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta
Company limited by guarantee

Directors and other information

Directors	Shane Langan Mary Brady Mick Ward
Secretary	Nial Brady
Company number	608519
Registered office	Fassaugh Avenue Cabra Dublin 7
Business address	Fassaugh Avenue Cabra Dublin 7
Accountants	Kinsella Mitchell and Associates Chartered Accountants Finance House 46 Prussia Street Dublin 7 D07 VW0Y
Bankers	Allied Irish Banks 93a Cabra Road Dublin 7

**Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta
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Directors responsibilities statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.



Shane Langan
Director



Mary Brady
Director

Date: 23 March 2026

**Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta
(A Company Limited by Guarantee and not having Share Capital)**

**Accountants' Report to the board of directors
on the Unaudited financial statements of Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta**

In accordance with the instructions given to us, we have compiled without carrying out an audit, the financial statements of Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta which comprise the Profit and Loss Account, the Balance Sheet and the related notes, including a summary of the significant accounting policies set out in note 1, from the accounting records and information and explanations you have given to us.

This report is made to the Company's director, 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 Director 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 the Company's Director, as a body, for our work, or for this report.

Respective responsibilities of directors and accountants

The company's director are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31 August 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta from the accounting records, information and explanations supplied to us by the directors.

Scope of work

As a firm regulated by the Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No 41 Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities 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 Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

You have acknowledged on the balance sheet for the year ended 31 August 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.



Kinsella Mitchell and Associates
Chartered Accountants
Finance House
46 Prussia Street
Dublin 7
Date: 23 March 2026

Kinsella Mitchell and Associates
Chartered Accountants
Chartered Tax Advisers
Finance House
46 Prussia Street, Dublin 7 D07 VW0Y

Nalonra Bharra Cuideachta Faoi Theorainn Ráthaíochta
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Profit and loss account
Financial year ended 31 August 2025

	2025	2024
	€	€
Turnover	190,258	152,400
Other income	1,853	-
	<u>192,111</u>	<u>152,400</u>
Staff costs	(156,460)	(162,812)
Value adjustments and other amounts written off assets	(4,647)	(4,647)
Other expenses	(15,107)	(20,050)
Profit/(loss)	<u>15,897</u>	<u>(35,109)</u>

Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta
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Balance sheet
As at 31 August 2025

	2025	2024
	€	€
Fixed assets	19,474	24,120
Current assets	19,411	5,244
Creditors: amounts falling due within one year	(34,983)	(41,559)
Net current liabilities	(15,572)	(36,315)
Total assets less current liabilities	3,902	(12,195)
Accruals and deferred income	(3,480)	(3,280)
Net assets/(liabilities)	422	(15,475)
Capital and reserves	422	(15,475)


We, as directors of Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta 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 of the Companies Act 2014 are satisfied;
- (c) the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

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

These financial statements were approved by the board of directors on 23 March 2026 and signed on behalf of the board by:


Shane Langan
 Director


Mary Brady
 Director

Naionra Bharra Cuideachta Faoi Theorainn Ráthaíochta
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Notes to the financial statements
Financial year ended 31 August 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Fassaugh Avenue, Cabra, Dublin 7. The company provides pre-school Irish Language childcare facilities. The company's registration number is 608519.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements are prepared on the going concern basis, under the 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 FRS102 and the Companies Act 2014.

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including the Financial reporting Standard applicable to the Micro-Entities Regime - "FRS 105" and the Companies Act 2014.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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Notes to the financial statements (continued)
Financial year ended 31 August 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest rate method. As permitted by the amendment made to FRS102 Section 11 for small entities by the FRS on 8 May 2017 amounts due from directors of the entity are stated initially at the transaction price less repayments. The amortised cost model is not used.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

4. Limited by guarantee

The liability of the members is limited by guarantee. In the event of the winding up of the company each member guarantees to contribute up to an amount not exceeding € 1.

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(15,475)	19,634
Profit/(loss) for the financial year	15,897	(35,109)
At the end of the financial year	<u>422</u>	<u>(15,475)</u>