

Company registration number: 455155

**Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 August 2025

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Contents

	Page
Directors and other information	1
Directors report	2 - 3
Directors responsibilities statement	4
Independent auditor's report to the members	5 - 7
Income and expenditure	8
Statement of income and retained earnings	9
Balance sheet	10
Notes to the financial statements	11 - 17

Newbliss Childcare Services CLG
Company limited by guarantee

Directors and other information

Directors	Adrian Quigley Fergal Quigley (resigned 14/11/2025) Shauna McDonald (resigned 14/11/2025) Amanda Nulty Elaine Margaret Tynan Lindsay McHugh Adrian Michael Flynn David Rafferty Marion Shiels Eva Humphreys (appointed 14/11/2025)
Secretary	Lindsay McHugh (appointed 14/11/2025) Fergal Quigley (resigned 14/11/2025)
Company number	455155
Registered office	Guardhill Newbliss Co. Monaghan
Business address	Guardhill Newbliss Co. Monaghan
Auditor	KSA Shiels & Co Main Street Baillieborough Co. Cavan
Bankers	Bank of Ireland Church Street Monaghan Co. Monaghan
Solicitors	Barry, Hickey & Henderson Solicitors The Diamond Clones Co. Monaghan

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 August 2025.

Companies Act 2014

The Companies Act 2014 commenced on 1 June 2015 and on that date the company was converted to a Company Limited by Guarantee "CLG" under Part 18 of that Act.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Adrian Quigley
Fergal Quigley (resigned 14/11/2025)
Shauna McDonald (resigned 14/11/2025)
Amanda Nulty
Elaine Margaret Tynan
Lindsay McHugh
Adrian Michael Flynn
David Rafferty
Marion Shiels
Eva Humphreys (appointed 14/11/2025)

The company is limited by guarantee and does not have a share capital. The directors therefore have no interest in the shares of the company.

Principal activities

The principal activity of the company is that of provision of a childcare facility. The company is based in Newbliss, Co. Monaghan.

Development and performance

The financial statements show an increase in turnover across both State funding and self-sourced income in comparison with 2024 results. There was an increase in admin expenses mainly wages and salaries. The company has recorded a profit of €126k (loss €31k, 2024), the directors are confident that the company can continue to remain profitability in the coming year.

Assets and liabilities and financial position

The company is currently in a net asset surplus position. The company intends to maintain this position in the future.

Principal risks and uncertainties

The company's principle source income is from the provision of childcare services and government funding. There is no evidence of any significant risks to the company's continued existense in the foreseeable future, other than the continuing necessity to obtain grant funding.

Likely future developments

During 2025 Newbliss Childcare Services Limited was awarded capital funding of €500,000 under the Building Blocks Extension Grant. Newbliss Childcare Services Limited plans to utilise this funding to expand the current facility, with development to begin in H2 2026.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report (continued)

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

There were no significant events affecting the company after the period end.

Research and development

The company did not engage in any research and development during the period.

So far as the directors' are aware, there is no relevant audit information of which the company's statutory auditors are unaware, and the directors' have taken all the steps that they ought to have taken as directors' in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Guardhill, Newbliss, Co Monaghan.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with Section 382 (2) of the Companies Act, 2014, the auditors, KSA Shiels & Co., Chartered Accountants, will continue in office.

This report was approved by the board of directors on 12 March 2026 and signed on behalf of the board by:

Eva Humphreys
Director

Lindsay McHugh
Director

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

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 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 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 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 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.

**Independent auditor's report to the members of
Newbliss Childcare Services CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Newbliss Childcare Services CLG (the 'company') for the financial year ended 31 August 2025 which comprise the Income and expenditure, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 August 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent auditor's report to the members of
Newbliss Childcare Services CLG (continued)**

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditor's report to the members of
Newbliss Childcare Services CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Shiels (Senior Statutory Auditor)

For and on behalf of
KSA Shiels & Co
Chartered Accountants & Registered Auditors
Main Street
Baillieborough
Co. Cavan

12 March 2026

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure
Financial year ended 31 August 2025

	Note	2025	2024
		€	€
Turnover		1,034,892	555,035
Gross profit		<u>1,034,892</u>	<u>555,035</u>
Administrative expenses		(936,033)	(603,699)
Other operating income		27,418	17,278
Operating profit/(loss)		<u>126,277</u>	<u>(31,386)</u>
Profit/(loss) before taxation		<u>126,277</u>	<u>(31,386)</u>
Tax on profit/(loss)		-	-
Profit/(loss) for the financial year		<u><u>126,277</u></u>	<u><u>(31,386)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 11 to 17 form part of these financial statements.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 August 2025

	2025	2024
	€	€
Profit/(loss) for the financial year	126,277	(31,386)
Retained earnings at the start of the financial year	<u>640,753</u>	<u>672,139</u>
Retained earnings at the end of the financial year	<u><u>767,030</u></u>	<u><u>640,753</u></u>

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 August 2025

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	651,082		631,489	
			651,082		631,489
Current assets					
Debtors	8	17,343		11,925	
Cash at bank and in hand		639,423		597,243	
		656,766		609,168	
Creditors: amounts falling due within one year	9	(73,475)		(110,548)	
Net current assets			583,291		498,620
Total assets less current liabilities			1,234,373		1,130,109
Creditors: amounts falling due after more than one year	10		(467,343)		(489,356)
Net assets			767,030		640,753
Capital and reserves					
Profit and loss account			767,030		640,753
Members funds			767,030		640,753

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 12 March 2026 and signed on behalf of the board by:

Eva Humphreys
Director

Lindsay McHugh
Director

The notes on pages 11 to 17 form part of these financial statements.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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 Guardhill, Newbliss, Co. Monaghan.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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 initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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

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:

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.

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 27 (2024: 20).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	703,051	450,688
Social insurance costs	70,700	47,444
Other retirement benefit costs	18,894	11,409
	<u>792,645</u>	<u>509,541</u>

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	640,753	672,139
Profit/(loss) for the financial year	126,277	(31,386)
At the end of the financial year	<u>767,030</u>	<u>640,753</u>

7. Tangible assets

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 September 2024	825,083	8,725	233,263	1,067,071
Additions	18,348	-	23,484	41,832
At 31 August 2025	<u>843,431</u>	<u>8,725</u>	<u>256,747</u>	<u>1,108,903</u>
Depreciation				
At 1 September 2024	214,034	8,725	212,822	435,581
Charge for the financial year	11,246	-	10,994	22,240
At 31 August 2025	<u>225,280</u>	<u>8,725</u>	<u>223,816</u>	<u>457,821</u>
Carrying amount				
At 31 August 2025	<u>618,151</u>	<u>-</u>	<u>32,931</u>	<u>651,082</u>
At 31 August 2024	<u>611,049</u>	<u>-</u>	<u>20,441</u>	<u>631,490</u>

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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

8. Debtors

	2025	2024
	€	€
Trade debtors	6,027	7,939
Other debtors	7,506	-
Prepayments	3,810	3,986
	<u>17,343</u>	<u>11,925</u>

9. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	298	3,529
Other creditors including tax and social insurance	30,140	29,212
Accruals	3,710	9,632
Deferred income	39,327	68,175
	<u>73,475</u>	<u>110,548</u>

10. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Deferred income	467,343	489,356
	<u>467,343</u>	<u>489,356</u>

11. Events after the end of the reporting period

On the date of issuing the accounts for signing, we did not become aware of any events after the period end or additional factors relating to known events which changed the view shown by the accounts.

12. Related party transactions

Apart from the disclosures made elsewhere in the financial statements there are no related party transactions that would have a material impact on the financial statements.

13. Controlling party

The company is controlled by the Board of Members, however they do not derive economic benefit from the company.

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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

14. Government assistance

The company, together with Government funding, is in receipt of further Government aid in 2025 as it qualifies for the Free Pre- School Year in Early Childhood Care and Education (ECCE) Scheme, the National Childcare (NCS) Scheme and CORE funding. The company is also in receipt of assistance for hiring employees.

15. Disclosure of government grants received - DPER Circular 13/2014

Agency	Pobal
Sponsoring government department	Department of Children, Equality, Disability, Integration and Youth
Purpose of grant	Operating costs, staff wages, providing subsidies to reduce parental fees, and delivering the preschool programme
Total grant	
- Grant taken to income in the period	€854,039
- The cash received in the period	€822,451
- Grant received deferred	€11,909
- Grant due	€636
Expenditure	€913,793
Term	31st August 2025
Capital grant	Nil
Restriction on use	Nil
Tax clearance	Yes
No of Employees	27
Band €10,000 - €60,000	27

Newbliss Childcare Services CLG
(A Company Limited by Guarantee and not having Share Capital)

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

16. Change of accounting year-end

The company changed its year-end during the prior period to 31st August 2024 to align with the Pobal reporting calendar. Accordingly, the comparative figures cover the 8-month period ended 31 August 2024, whereas the current year financial statements cover the twelve-month period ended 31 August 2025. As a result, the comparative figures are not directly comparable with those of the current year.

17. Approval of financial statements

The board of directors approved these financial statements for issue on 12 March 2026.