

**RIVERSTOWN CREATIVE CHILDCARE LIMITED**

**DIRECTORS REPORT AND ABRIDGED FINANCIAL STATEMENTS**

**YEAR ENDED 31ST AUGUST 2025**

**REGISTERED NUMBER: 744032**

# RIVERSTOWN CREATIVE CHILDCARE LIMITED

## DIRECTORS REPORT AND FINANCIAL STATEMENTS

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# RIVERSTOWN CREATIVE CHILDCARE LIMITED

## DIRECTORS AND OTHER INFORMATION

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### **DIRECTORS**

Kim Grantham  
Robert Grantham

### **SECRETARY**

Kim Grantham

### **ACCOUNTANTS**

D. Scannell & Co,  
17, The Drive,  
Glanmire Court,  
Glanmire,  
Co. Cork

### **BANKERS**

Bank of Ireland Plc,  
Glanmire,  
Co. Cork

### **REGISTERED OFFICE**

68, Elmgrove,  
Sallybrook,  
Glanmire,  
Co. Cork

**RIVERSTOWN CREATIVE CHILDCARE LIMITED**

**YEAR ENDED 31 AUGUST 2025**

**DIRECTORS REPORT**

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**Statement of directors responsibilities for the shareholders' financial statements**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board .

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

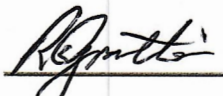
The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts, 1963 to 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 & SECRETARY'S INTERESTS IN SHARES**

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows :

	<b>Shares</b>	<b>Share Class</b>
Robert Grantham	Nil	Ordinary
Kim Grantham	100	Ordinary

On behalf of the board



Robert Grantham  
Director



Kim Grantham  
Director

**Date:** 18th February 2026

**ACCOUNTANTS REPORT TO THE DIRECTORS ON THE ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
OF RIVERSTOWN CREATIVE CHILDCARE LIMITED**

We have compiled the financial statements set out on Pages 6 to 10 of Riverstown Creative Childcare Limited for the year ended 31st August 2025.

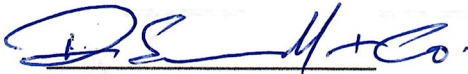
**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND ACCOUNTANTS**

As described on Page 4 the company's directors, are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Riverstown Creative Childcare Limited from the accounting records, information and explanations supplied to us by the directors.

**SCOPE OF WORK**

We compiled the financial statements in accordance with the guidance contained in M14 ( Revised) *Compiling and reporting on financial statements not subject to audit* from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



**D. SCANNELL & CO.  
ACCOUNTANTS,  
17, THE DRIVE,  
GLANMIRE COURT,  
GLANMIRE,  
CO.CORK**

**Date:** 18th February 2026

# RIVERSTOWN CREATIVE CHILDCARE LIMITED

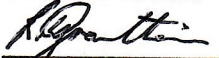
## ABRIDGED BALANCE SHEET AT 31 AUGUST 2025

	NOTE	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible Assets	4	0	0
<b>Current Assets</b>			
Debtors	5	0	433
Cash at Bank and in hand		98,453	38,741
		98,453	39,174
Creditors: amounts falling due within one year	6	26,412	29,711
		72,041	9,463
Net current assets			
		72,041	9,463
Total assets less current liabilities			
		72,041	9,463
Creditors: amounts falling due after more than one year	7	245	245
		71,796	9,218
Net Assets		71,796	9,218
<b>Capital and Reserves</b>			
Called up share capital presented as equity	8	100	100
Profit and loss account		71,696	9,118
		71,796	9,218
Total shareholders funds – all equity		71,796	9,218

We as Directors of Riverstown Creative Childcare Limited, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare statutory 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 otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 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 Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

  
Robert Grantham  
Director

  
Kim Grantham  
Director

Date: 18th February 2026

# RIVERSTOWN CREATIVE CHILDCARE LIMITED

## Notes to the financial statements for the year ended 31 August 2025

### 1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company are as follows:

#### Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council.

#### Cash Flow Statement:-

The company meets the criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash flow Statements, it has not prepared a cash flow statement.

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation

#### Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	15% on cost
Motor vehicles	20% on cost
Office equipment	10% on cost
Computer equipment	33% on cost
Buildings	2% on cost

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable.

Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

#### Other investments

Other investments are shown at cost less provision for impairments in value.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

## RIVERSTOWN CREATIVE CHILDCARE LIMITED

### Notes to the financial statements for the year ended 31 August 2025

#### Leased Assets

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

#### Taxation

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

#### Retirement Benefits

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

#### 2. TURNOVER

Turnover represents net sales to customers . The company is not registered for Value Added Tax.

#### 3. DIRECTORS LOANS

	<b>Kim Grantham</b>	<b>Robert Grantham</b>
Opening balance	245	0
Repaid to directors	0	0
Advances to directors	0	0
	<hr/>	<hr/>
Closing balance	<u>245</u>	<u>0</u>
<b>Maximum amount outstanding to directors during the year</b>	245	0

There are no conditions attaching to these loans, the directors do not intend to call in these loans within the next twelve months.

**RIVERSTOWN CREATIVE CHILDCARE LIMITED**

**Notes to the financial statements  
for the year ended 31 August 2025**

**4. TANGIBLE FIXED ASSETS**

<u>Costs</u>	Machinery & Equipment	Motor Vehicles	Office	Total
At beginning of year			0	0
Additions in year			0	0
Disposals in year				0
At end of year	0	0	0	0
<u>Depreciation</u>				
At beginning of year			0	0
Charge for the year			0	0
Eliminated on disposals			0	0
	0	0	0	0
<u>Net book value</u>				
At 31 August 2025	0	0	0	0
At 31 August 2024	0	0	0	0
Additions in year			0	0
Disposals in year				0
At end of year	0	0	0	0

**5. DEBTORS**

	2025 €	2024 €
Trade debtors	0	0
Prepayments	0	433
	0	433

## RIVERSTOWN CREATIVE CHILDCARE LIMITED

### Notes to the financial statements for the year ended 31 August 2025

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#### 6. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
Trade creditors	0	0
Accruals	11,396	4,426
Deferred Income	0	0
PAYE/PRSI	4,308	23,982
VAT	0	0
Corporation tax	10,708	1,303
Bank overdraft	0	0
Finance lease	0	0
	<u>26,412</u>	<u>29,711</u>

#### 7. CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	€	€
Net obligations under finance leases And hire purchase contracts:	0	0
	0	0
Repayable between 1 and 2 years	0	0
Repayable between 2 and 5 years	0	0
Directors loan accounts (see note 6)	245	245
	<u>245</u>	<u>245</u>

#### 8. CALLED UP SHARE CAPITAL

	2025	2024
100,000 ordinary shares of €1 each		
Authorised	100,000	100,000
Allotted, called up and fully paid 100 ordinary shares of €1 each	100	100

#### 9. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the statutory financial statements on the 18th February 2026.