

Doorus Community Montessori School CLG
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Doorus Community Montessori School CLG

CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

Doorús Community Montessori School CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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 that 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", applying Section 1A of that Standard, 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 surplus or deficit 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 judgements 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 surplus or deficit 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.

Signed on behalf of the board

Nora Cassidy
Director

Louise Mahon
Director

Martina Tarpey
Director

20 March 2026

20 March 2026

Doorus Community Montessori School CLG

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	15,278	17,708
		<hr/>	<hr/>
Current Assets			
Debtors	6	1,148	1,087
Cash and cash equivalents		169,868	167,106
		<hr/>	<hr/>
		171,016	168,193
		<hr/>	<hr/>
Creditors: amounts falling due within one year	7	(22,564)	(6,200)
		<hr/>	<hr/>
Net Current Assets		148,452	161,993
		<hr/>	<hr/>
Total Assets less Current Liabilities		163,730	179,701
		<hr/> <hr/>	<hr/> <hr/>
Reserves			
Income and expenditure account		163,730	179,701
		<hr/>	<hr/>
Members' Funds		163,730	179,701
		<hr/> <hr/>	<hr/> <hr/>

The 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", applying Section 1A of that Standard.

We as Directors of Doorus Community Montessori School CLG, 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 are satisfied,
- (c) the members of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 March 2026 and signed on its behalf by:

Nora Cassidy
Director

Louise Mahon
Director

Martina Tarpey
Director

Doorus Community Montessori School CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Doorus Community Montessori School CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 447021. The registered office of the company is Doorus, Kinvara, Co. Galway which is also the principal place of business of the company. The principal activity of the company is to provide and operate a quality, affordable, accessible and integrated childcare service. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income represents the total of Pobal contribution and Montessori/Playschool fees. Income and expenses are taken into account as they become receivable or due except deposit interest which is taken into account when received. Expenses include VAT where applicable as the company cannot reclaim it.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.50% straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Doorus Community Montessori School CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Taxation

The company is not trading for profit and therefore not liable to Corporation Tax on non passive income. Corporation tax is payable when the DIRT on deposit interest exceeds €32

3. Operating (deficit)/surplus	2025	2024
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation of tangible assets	3,324	2,129
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 3).

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 September 2024	25,697	25,697
Additions	894	894
	<u> </u>	<u> </u>
At 31 August 2025	26,591	26,591
	<u> </u>	<u> </u>
Depreciation		
At 1 September 2024	7,989	7,989
Charge for the financial year	3,324	3,324
	<u> </u>	<u> </u>
At 31 August 2025	11,313	11,313
	<u> </u>	<u> </u>
Net book value		
At 31 August 2025	15,278	15,278
	<u><u> </u></u>	<u><u> </u></u>
At 31 August 2024	17,708	17,708
	<u><u> </u></u>	<u><u> </u></u>

6. Debtors	2025	2024
	€	€
Taxation	14	-
Prepayments	1,134	1,087
	<u> </u>	<u> </u>
	1,148	1,087
	<u><u> </u></u>	<u><u> </u></u>

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	9,276	1,895
Other creditors	8,983	-
Accruals	4,305	4,305
	<u> </u>	<u> </u>
	22,564	6,200
	<u><u> </u></u>	<u><u> </u></u>

8. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

Doorus Community Montessori School CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

9. Income Statement

	2025 €	2024 €
At 1 September 2024	179,701	169,691
(Deficit)/surplus for the financial year	<u>(15,971)</u>	<u>10,010</u>
At 31 August 2025	<u><u>163,730</u></u>	<u><u>179,701</u></u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 March 2026.