

Company registration number: 448668

Tobair Eolais Montessori Limited

Unaudited abridged financial statements

for the financial period ended 31 August 2025

Tobair Eolais Montessori Limited

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Tobair Eolais Montessori Limited

Directors and other information

Directors	Eilish Kingston Paula Dooley
Secretary	Paula Dooley
Company number	448668
Registered office	Kilgariffe Clonakilty Co. Cork
Business address	Lisavaird NS Lisavaird Clonakilty Co. Cork
Accountants	JAAD Accounting Services Ltd 43 Wolfe Tone Street Clonakilty Co. Cork
Bankers	AIB Pearse Street Clonakilty Co. Cork

Tobair Eolais Montessori Limited

Year ended 31st August 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 3 to 5:

- 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 JAAD Accounting Services Ltd 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 31st August 2025.

On behalf of the board

Eilish Kingston
Director

Paula Dooley
Director

Date: 4th March 2026

Tobair Eolais Montessori Limited

**Balance sheet
As at 31 August 2025**

	31/08/25	31/08/24
	€	€
Fixed assets	1,076	1,330
Current assets	-	5,714
Creditors: amounts falling due within one year	(2,948)	(3,291)
Net current (liabilities)/assets	(2,948)	2,423
Total assets less current liabilities	(1,872)	3,753
Accruals and deferred income	(8,373)	(4,960)
Net liabilities	(10,245)	(1,207)
Capital and reserves	(10,245)	(1,207)

We, as directors of Tobair Eolais Montessori 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of Tobair Eolais Montessori Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 4th March 2026 and signed on behalf of the board by:

Eilish Kingston
Director

Paula Dooley
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

Tobair Eolais Montessori Limited

Notes to the abridged financial statements Financial period ended 31 August 2025

1. General information

The company's registered office is Kilgariffe Clonakilty Co. Cork The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 448668.

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 have been prepared on the historical cost basis.

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.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

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 - 20% reducing balance

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.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Accruals are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs).

Tobair Eolais Montessori Limited

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

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Appropriations of profit and loss account

	31/08/25	31/08/24
	€	€
At the start of the financial period	(1,307)	792
Loss for the financial period	(9,038)	(2,099)
At the end of the financial period	<u>(10,345)</u>	<u>(1,307)</u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 March 2026.