

**Company registration number: 606970**

**Old Brewery Montessori School Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 31st August 2025**

**Old Brewery Montessori School Ltd**

**Year Ended 31st August 2025**

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**Old Brewery Montessori School Ltd**

**Year Ended 31st August 2025**

**Directors and other information**

<b>Director</b>	Canice O'Regan
<b>Secretary</b>	Patrick Murphy
<b>Company number</b>	606970
<b>Registered office</b>	Old Brewery Montessori School Ltd Old Brewery Road, Clonakilty, Co. Cork.
<b>Business address</b>	Old Brewery Road, Clonakilty, Co. Cork.
<b>Accountants</b>	JAAD Accounting Services Ltd, 43 Wolfe Tone Street, Clonakilty, Co. Cork.
<b>Bankers</b>	Bank of Ireland 38 Pearse Street, Clonakilty, Co. Cork.

**Old Brewery Montessori School Ltd**

**Year ended 31st August 2025**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 3 to 6:

- 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

**Canice O'Regan**  
**Director**

**Date: 9th March 2026**

**Old Brewery Montessori School Ltd**

**Balance sheet  
As at 31st August 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Fixed assets	108	216
Current assets	41,616	54,736
Creditors: amounts falling due within one year	(34,085)	(28,722)
<b>Net current assets</b>	<b>7,531</b>	<b>26,014</b>
<b>Total assets less current liabilities</b>	<b>7,639</b>	<b>26,230</b>
Accruals and deferred income	(14,148)	(11,724)
<b>Net (liabilities)/assets</b>	<b>(6,509)</b>	<b>14,506</b>
<b>Capital and reserves</b>	<b>(6,509)</b>	<b>14,506</b>

I, as director of Old Brewery Montessori School Ltd, 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) I 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.

I, as directors of Old Brewery Montessori School Ltd, 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.

**The notes on pages 5 to 6 form part of these abridged financial statements.**

**Old Brewery Montessori School Ltd**

**Balance sheet (continued)  
As at 31st August 2025**

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 director of the company on 9th March 2026 and signed by:

**Canice O'Regan**  
**Director**

**The notes on pages 5 to 6 form part of these abridged financial statements.**

## Old Brewery Montessori School Ltd

### Notes to the abridged financial statements Financial year ended 31st August 2025

#### 1. General information

The company's registered office is Old Brewery Road, Clonakilty, Co. Cork. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 606970.

The significant accounting policies adopted by the company and applied consistently are as follows:

##### 1.1 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 "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.

##### 1.2 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.

##### 1.3 Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### 1.4 Tangible assets

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

##### 1.5 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% 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.

## Old Brewery Montessori School Ltd

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

#### 1.6 Government grants

Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.

#### 1.7 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.

#### 1.8 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.

#### 1.9 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).

#### 1.10 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.

#### 2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	14,406	29,303
Loss for the financial year	(21,015)	(14,897)
<b>At the end of the financial year</b>	<u>(6,609)</u>	<u>14,406</u>

#### 3. Approval of financial statements

The director approves these abridged financial statements for issue on 9th March 2026.