

Company registration number: 459566

Curracloe Community Playgroup Limited By Guarantee

Unaudited abridged financial statements

for the financial year ended 31 August 2025

Curracloe Community Playgroup Limited By Guarantee

Contents

	Page
Directors responsibilities statement	1
Accountants report	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 8

Curracloe Community Playgroup Limited By Guarantee

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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. 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.

Curracloe Community Playgroup Limited By Guarantee

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Curracloe Community Playgroup Limited By**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Ibar Murphy & Co Ltd
Chartered Certified Accountants

Fox River
Newfort Screen
Enniscorthy
Co. Wexford

5 January 2026

Curracloe Community Playgroup Limited By Guarantee

**Balance sheet
As at 31 August 2025**

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4	11,992		10,238	
			11,992		10,238
Current assets					
Debtors	5	551		472	
Cash at bank and in hand		58,360		49,740	
		58,911		50,212	
Creditors: amounts falling due within one year	6	(1,473)		(1,407)	
Net current assets			57,438		48,805
Total assets less current liabilities			69,430		59,043
Net assets			69,430		59,043
Capital and reserves					
Profit and loss account			69,430		59,043
Members Funds			69,430		59,043

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'.

The notes on pages 5 to 8 form part of these abridged financial statements.

Curracloe Community Playgroup Limited By Guarantee

Balance sheet (continued)

As at 31 August 2025

We, as directors of Curracloe Community Playgroup Limited By Guarantee state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 5 January 2026 and signed on behalf of the board by:

Aisling Connor
Director

Karen Hearne
Director

The notes on pages 5 to 8 form part of these abridged financial statements.

Curracloe Community Playgroup Limited By Guarantee

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

1. 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 consists of income received from Government source Pobal, and a minimal amount of fees from parents and fundraising.

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.

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.

Curracloe Community Playgroup Limited By Guarantee

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

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

Early Childhood Care & Education Scheme €46,893

Pobal is a grant making agency which is sponsored by the Department of Children & Youth Affairs.

The grant programme is Early Childhood Care & Education.

The purpose of the grant is for project running costs.

No grant is deferred or due at year end.

The grant is recognised in total in the financial statements.

The grant is restricted for the delivery of preschool services.

Core Funding €18,200

Pobal is a grant making agency which is sponsored by the Department of Children & Youth Affairs.

The grant programme is Early Childhood Care & Education.

The purpose of the grant is to provide financial support to early learning and care.

No grant is deferred or due at year end.

The grant is recognised in total in the financial statements.

The grant is restricted for the delivery of preschool services.

NCS Programme €560

Pobal is a grant making agency which is sponsored by the Department of Children & Youth Affairs.

The grant programme is Early Childhood Care & Education.

The purpose of the grant is to support childcare services under new national childcare scheme.

No grant is deferred or due at year end.

The grant is recognised in total in the financial statements.

The grant is restricted for the delivery of preschool services.

AIM Level 7 €6002

Pobal is a grant making agency which is sponsored by the Department of Children & Youth Affairs.

The grant programme is Early Childhood Care & Education.

The purpose of the grant is to ensure that children with disabilities can fully participate in the early childhood care & education programme.

No grant is deferred or due at year end.

The grant is recognised in total in the financial statements.

The grant is restricted for the delivery of preschool services.

Curracloe Community Playgroup Limited By Guarantee

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

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 3 (2024: 3).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	41,842	47,077
Social insurance costs	3,720	4,139
	<u>45,562</u>	<u>51,216</u>

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	59,043	55,981
Profit for the financial year	10,387	3,062
At the end of the financial year	<u>69,430</u>	<u>59,043</u>

4. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 September 2024	13,079	13,079
Additions	4,425	4,425
	<u>17,504</u>	<u>17,504</u>
Depreciation		
At 1 September 2024	2,840	2,840
Charge for the financial year	2,672	2,672
At 31 August 2025	<u>5,512</u>	<u>5,512</u>
Carrying amount		
At 31 August 2025	<u>11,992</u>	<u>11,992</u>
At 31 August 2024	<u>10,239</u>	<u>10,239</u>

Curracloe Community Playgroup Limited By Guarantee

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

5. Debtors

	2025	2024
	€	€
Prepayments	551	472

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	1	-
Other creditors including tax and social insurance	506	441
Accruals	966	966
	<u>1,473</u>	<u>1,407</u>

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 January 2026.