

**Company registration number: 677076**

**Choice Childcare Celbridge Limited**

**Abridged Financial Statements**

**For The Financial Year Ended 31st January 2025**

**(As modified by Sections 352 and 353  
of the Companies Act 2014)**

**Choice Childcare Celbridge Limited**  
**Financial year ended 31st January 2025**

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**Choice Childcare Celbridge Limited**

**Directors Responsibilities Statement**  
**Financial Year Ended 31st January 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 financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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 financial year end date and of the profit or loss of the company for the financial 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 2 - 3 to 7:

- The directors approve these statutory 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 judgements 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 Cronin & Company Certified Public Accountants, 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 financial year ended 31st January 2025.

On behalf of the board

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**Elaine O'Meara**  
Director

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**Jason Arkins**  
Director

**Date: 6th March 2026**

**Choice Childcare Celbridge Limited**

**Balance Sheet**  
**As At 31st January 2025**

	<u>Note</u>	<u>2025</u> €	€	<u>2024</u> €	€
<b>Current assets</b>					
Debtors	4	100		100	
Cash at bank and in hand		58,505		-	
		<u>58,605</u>		<u>100</u>	
<b>Creditors: amounts falling due within one year</b>					
	5	(23,117)		-	
<b>Net current assets</b>		35,488		100	
<b>Total assets less current liabilities</b>		<u>35,488</u>		<u>100</u>	
<b>Net assets</b>		<u>35,488</u>		<u>100</u>	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		35,388		-	
<b>Shareholders funds</b>		<u>35,488</u>		<u>100</u>	

These 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'.

We, as directors of Choice Childcare Celbridge Limited state that:

- the company is availing itself of the exemption provided for by Chapter 16 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 365(2) of the Companies Act 2014 are satisfied;
- We acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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;
- We hereby certify that We have relied on the specific exemption contained in section 365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**Choice Childcare Celbridge Limited**

**Balance Sheet (Continued)**  
**As At 31st January 2025**

These abridged financial statements were approved by the board of directors on 6th March 2026 and signed on behalf of the board by:

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**Elaine O'Meara**  
**Director**

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**Jason Arkins**  
**Director**

**Date: 6 March 2026**

## Choice Childcare Celbridge Limited

### Notes To The Abridged Financial Statements Financial Year Ended 31st January 2025

#### 1. Accounting policies and measurement bases

Choice Childcare Celbridge Limited operates as a creche and montessori. The company's registered office is The Old School, Newcastle, Co Dublin. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 677076.

#### **Basis of preparation**

The financial statements are prepared on the going concern basis, under historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Taxation**

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

#### Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

#### Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

**Choice Childcare Celbridge Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Financial Year Ended 31st January 2025**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**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.

**Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

**Choice Childcare Celbridge Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Financial Year Ended 31st January 2025**

**2. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 8 (2024: -).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	236,025	-
Social insurance costs	17,286	-
Other retirement benefit costs	2,083	-
	<u>255,394</u>	<u>-</u>

**3. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	<u>69,327</u>	<u>-</u>

**4. Debtors**

	<b>2025</b>	2024
	€	€
Prepayments	<u>100</u>	<u>100</u>

**5. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Other creditors including tax and social insurance	16,092	-
Accruals	7,025	-
	<u>23,117</u>	<u>-</u>

**6. Capital commitments**

There were no capital commitments at the year ended 31st January 2024.

**7. Contingent assets and liabilities**

There were no contingent liabilities at year end date.

**Choice Childcare Celbridge Limited**

**Notes To The Abridged Financial Statements (Continued)**  
**Financial Year Ended 31st January 2025**

**8. Events after the end of the reporting period**

There have been no significant events affecting the company since the year end 31st January 2024.

**9. Controlling party**

Choice Childcare Celbridge Limited is controlled by its directors Elaine O'Meara (50%) and Jason Arkins (50%).

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 6 March 2026.