

Registration number 498798

BEOGA PRESCHOOL LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2025

Beoga Preschool Limited

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Beoga Preschool Limited

Directors and other information

Directors	Siobhan Hession Noel Connolly
Secretary	Siobhan Hession
Company number	498798
Registered office	Menlough Ballinasloe Co Galway
Accountants	JBL & Co Chartered Accountants Monivea Athenry Co Galway
Bankers	Bank of Ireland

Beoga Preschool Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with the Act. They are responsible for ensuring that the company otherwise complies with the provisions of the Act relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

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 judgements underlying them. They have 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 JBL & Co , Chartered Accountants , all the company's accounting records and provided all the information necessary for all 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

Siobhan Hession
Director

Noel Connolly
Director

Date: 30th March 2026

Beoga Preschool Limited

**Abridged balance sheet
as at 31 August 2025**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	1		38,113		40,686
Current assets					
Debtors		1,491		1,427	
Cash at bank and in hand		96,554		77,992	
		<u>98,045</u>		<u>79,419</u>	
Creditors: amounts falling due within one year	2	<u>(5,972)</u>		<u>(6,784)</u>	
Net current assets			92,073		72,635
Total assets less current liabilities			<u>130,186</u>		<u>113,321</u>
Net assets			<u>130,186</u>		<u>113,321</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			129,186		112,321
Equity shareholders' funds			<u>130,186</u>		<u>113,321</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Chapter 15 of Part 6 of the Companies Act 2014.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014, on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with the Act.

The company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board

Siobhan Hession
Director

Noel Connolly
Director

30th March 2026

The notes on pages 5 to 6 form an integral part of these financial statements.

Beoga Preschool Limited

Statement of 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.

1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

2. Turnover

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

3. Depreciation of tangible assets

Provision is made for depreciation on all tangible assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life on a straight line basis, as follows:

Leasehold properties	Straight Line over the life of the lease
Fixtures and equipment	15% Straight Line

4. Taxation

The charge for taxation is based on the profit for the year.

5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

6. Cash Flow Statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with Financial Reporting Standard 1: "Cash Flow Statements", it has not prepared a cash flow statement.

Beoga Preschool Limited

**Notes to the abridged financial statements
for the year ended 31 August 2025**

		Tangible fixed assets €
1. Fixed assets		
Cost		
At 1 September 2024		64,982
At 31 August 2025		<u>64,982</u>
Depreciation		
At 1 September 2024		24,296
Charge for year		2,573
At 31 August 2025		<u>26,869</u>
Net book values		
At 31 August 2025		<u>38,113</u>
At 31 August 2024		<u>40,686</u>
2. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Other creditors	460	460
Accruals and deferred income	923	923
<i>Taxation creditors</i>		
Corporation tax	2,710	3,679
PAYE/PRSI	1,879	1,722
	<u>5,972</u>	<u>6,784</u>
3. Share capital	2025	2024
	€	€
Authorised		
1,000 Ordinary shares of €1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
1,000 Ordinary shares of €1 each	<u>1,000</u>	<u>1,000</u>

Beoga Preschool Limited

**Notes to the abridged financial statements
for the year ended 31 August 2025**

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4. Approval of financial statements

The financial statements were approved by the Board on 30th March 2026 and signed on its behalf by

Siobhan Hession
Director

Noel Connolly
Director