

Company Number: 464419

**Bandon Child Care Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

**Bandon Child Care Ltd**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 9
Extract from Directors' Report	10

**Bandon Child Care Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Sean Murphy Aine Murphy
<b>Company Number</b>	464419
<b>Business Address</b>	The Creche Bridgefield Curraheen Road Cork Co. Cork
<b>Accountants</b>	TA Sheehan & Co Copley St Cork
<b>Bankers</b>	AIB South Main Street, Bandon Cork Ireland
<b>Solicitors</b>	P.J O' Driscolls 41 South Main St Bandon Cork

# **Bandon Child Care Ltd**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

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

### **"General responsibilities**

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 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 TA Sheehan & Co, all the company's accounting records and provided all the information, books and documents 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 31 August 2025."

### **Signed on behalf of the board**

**Sean Murphy**  
Director

**Aine Murphy**  
Director

Date: 01/04/26

**Bandon Child Care Ltd**  
**BALANCE SHEET**

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets		<u>17,616</u>	<u>20,423</u>
<b>Current Assets</b>			
Debtors		304,587	301,800
Cash and cash equivalents		<u>54,054</u>	<u>70,783</u>
		<u>358,641</u>	<u>372,583</u>
<b>Creditors: amounts falling due within one year</b>	<b>6</b>	<u>(72,900)</u>	<u>(129,581)</u>
<b>Net Current Assets</b>		<u>285,741</u>	<u>243,002</u>
<b>Total Assets less Current Liabilities</b>		<u>303,357</u>	<u>263,425</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	<b>8</b>	100	100
Retained earnings		<u>303,257</u>	<u>263,325</u>
<b>Equity attributable to owners of the company</b>		<u>303,357</u>	<u>263,425</u>

The 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", applying Section 1A of that Standard.

We as Directors of Bandon Child Care 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 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014.

Approved by the board on 01/04/26 and signed on its behalf by:

**Sean Murphy**  
**Director**

**Aine Murphy**  
**Director**

**Bandon Child Care Ltd**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 September 2023</b>	2	243,928	243,930
Profit for the financial year	-	19,397	19,397
Net proceeds of equity Ordinary share issue	98	-	98
<b>At 31 August 2024</b>	100	263,325	263,425
Profit for the financial year	-	39,932	39,932
<b>At 31 August 2025</b>	<b>100</b>	<b>303,257</b>	<b>303,357</b>

# **Bandon Child Care Ltd**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

### **1. General Information**

Bandon Child Care Ltd is a company limited by shares incorporated in Ireland.

### **2. Summary of Significant 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.

#### **Statement of compliance**

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### **Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### **Tangible assets and depreciation**

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0% Straight line
Fixtures, fittings and equipment	-	20% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### **Employee benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### **Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### **Ordinary share capital**

The ordinary share capital of the company is presented as equity.

## Bandon Child Care Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 3. Going concern

The financial statements are prepared on a going concern basis and the directors are satisfied that no material uncertainties were identified in their assessment of the ability of the company to continue as a going concern. Therefore, the directors have deemed it appropriate to prepare the statutory financial statements on a going concern basis

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>2,807</b>	3,756
	<u>          </u>	<u>          </u>

### 5. Employees and remuneration

<b>6. Creditors</b>	<b>2025</b>	2024
	€	€

Included in creditors:

**Amounts falling due within one year**

Taxation (Note 7)	<b>5,451</b>	2,632
	<u>          </u>	<u>          </u>

<b>7. Taxation</b>	<b>2025</b>	2024
	€	€

**Creditors:**

Corporation tax	<b>5,451</b>	2,632
	<u>          </u>	<u>          </u>

<b>8. Share capital</b>	<b>2025</b>	2024
	€	€

Description	Number of shares	Value of units		
<b>Authorised</b>				
Ordinary Shares Class 1	100,000	€1.00 each	<b>100,000</b>	100,000
			<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	100	€1.00 each	<b>100</b>	100
			<u>          </u>	<u>          </u>

No director had an interest in the share capital of the company at any time during the period.

### 9. Income Statement

	<b>2025</b>	2024
	€	€
At 1 September 2024	<b>263,325</b>	243,928
Profit for the financial year	<b>39,932</b>	19,397
	<u>          </u>	<u>          </u>
At 31 August 2025	<b>303,257</b>	263,325
	<u>          </u>	<u>          </u>

<b>10. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>55,800</b>	47,800
Pension contributions	<b>16,250</b>	14,705
	<u>          </u>	<u>          </u>
	<b>72,050</b>	62,505
	<u>          </u>	<u>          </u>

**Bandon Child Care Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

The following amounts are repayable to the directors:

	2025 €	2024 €
Sean Murphy	<u>31,139</u>	<u>101,239</u>

**11. Parent company**

The company regards Hopscotch Childcare Limited as its parent company. Hopscotch Childcare Limited is a connected company having directors in common with Bandon Childcare Limited.

**12. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 01/04/26.

**Bandon Child Care Ltd**  
**EXTRACT FROM DIRECTORS' REPORT**  
for the financial year ended 31 August 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.