

**Registration Number 560005**

**C & J Childcare Ltd**

**Abridged accounts**

**for the year ended 31 August 2025**

# C & J Childcare Ltd

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## **C & J Childcare Ltd**

### **Directors and other information**

Directors	Caroline Quinlan Jason Quinlan
Secretary	Caroline Quinlan
Company number	560005
Registered office	1 Naul Road Balbriggan Co. Dublin
Accountants	Andrew Ford & Co. Chartered Accountants Office 6 Limestone House 20 Drogheda Street Balbriggan Co. Dublin
Business address	1 Naul Road Balbriggan Co. Dublin
Bankers	Allied Irish Banks plc Balbriggan Co. Dublin

## **C & J Childcare Ltd**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each financial year. 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 judgements and 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 and enable the financial statements to be audited. 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 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 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 Andrew Ford & Co. , , all the company's accounting records and provided all the information, books or documents 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

**Caroline Quinlan**  
**Director**

**Jason Quinlan**  
**Director**

**Date: 24th February 2026**

**C & J Childcare Ltd**

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

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Intangible assets	3	-			7,300
Tangible assets	3	616,939			359,397
		616,939			366,697
<b>Current assets</b>					
Debtors		5,000		5,000	
Cash at bank and in hand		718,053		879,229	
		723,053		884,229	
<b>Creditors: amounts falling due within one year</b>	4	(107,141)		(125,067)	
<b>Net current assets</b>		615,912			759,162
<b>Total assets less current liabilities</b>		1,232,851			1,125,859
<b>Net assets</b>		1,232,851			1,125,859
<b>Capital and reserves</b>					
Called up share capital	5	100		100	
Profit and loss account		1,232,751		1,125,759	
<b>Equity shareholders' funds</b>		1,232,851			1,125,859

We, as directors of C & J Childcare 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) 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 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.

(e) the company has relied on the specified exemption contained in Section 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 Section 353 Companies Act 2014.

The abridged accounts were approved by the Board on 24 February 2026 and signed on its behalf

**Caroline Quinlan**  
Director

**Jason Quinlan**  
Director

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## C & J Childcare Ltd

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

#### 1. 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.

##### 1.1. Basis of accounting

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, as promulgated by Chartered Accountants Ireland and the Companies Act 2014.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

##### 1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 1.4. Tangible fixed assets and depreciation

###### Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	20% Straight Line

##### 1.5. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

##### 1.6. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

##### 1.7. Pensions

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

**C & J Childcare Ltd**

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

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**2. Directors and secretary and their interests**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/08/25</b>	<b>01/09/24</b>
Caroline Quinlan	50	50
Jason Quinlan	50	50

<b>3. Fixed assets</b>	<b>Intangible assets €</b>	<b>Tangible fixed assets €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 September 2024	73,000	420,204	493,204
Additions	-	272,694	272,694
At 31 August 2025	73,000	692,898	765,898
<b>Depreciation and Provision for diminution in value</b>			
At 1 September 2024	65,700	60,807	126,507
Charge for year	7,300	15,152	22,452
At 31 August 2025	73,000	75,959	148,959
<b>Net book values</b>			
At 31 August 2025	-	616,939	616,939
At 31 August 2024	7,300	359,397	366,697

**C & J Childcare Ltd**

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

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<b>4. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Directors' accounts	8,469	8,469
Accruals and deferred income	53,029	58,029
<i>Taxation creditors</i>		
Corporation tax	14,674	21,602
PAYE/PRSI	30,969	36,967
	107,141	125,067
 <b>5. Share capital</b>	 <b>2025</b>	 <b>2024</b>
	<b>€</b>	<b>€</b>
<i>Authorised equity</i>		
100,000 Ordinary shares of €1 each	100,000	100,000
<i>Allotted, called up and fully paid equity</i>		
100 Ordinary shares of €1 each	100	100

**6. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a 14 month period ending 31 August 2024.