

Eyerles Play Group Company Limited by Guarantee
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Eyeries Play Group Company Limited by Guarantee

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Eyerles Play Group Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 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 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 surplus or deficit 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 surplus or deficit 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.

Signed on behalf of the board

Myriam Chantal Hainsworth
Director

19 December 2025

Anna Sullivan
Director

19 December 2025

Eyeries Play Group Company Limited by Guarantee

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	9,693	-
Current Assets			
Debtors	7	94	13
Cash and cash equivalents		95,360	104,325
		95,454	104,338
Creditors: amounts falling due within one year	8	(10,601)	(10,601)
Net Current Assets		84,853	93,737
Total Assets less Current Liabilities		94,546	93,737
Reserves			
Income and expenditure account		94,546	93,737
Equity attributable to owners of the company		94,546	93,737

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 Eyeries Play Group Company Limited by Guarantee, 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 are satisfied,

(c) the members 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 and the small companies' regime.

Approved by the board on 19 December 2025 and signed on its behalf by:

Myriam Chantal Hainsworth
Director

Anna Sullivan
Director

Eyeries Play Group Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Eyeries Play Group Company Limited by Guarantee is a company limited by guarantee 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 in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income consists of pupil fees, grants, fundraising and donations. These are included in the financial statements when received. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

Grants

Grants received specifically as a contribution towards capital expenditure are credited directly to the capital fund in the year of receipt. Such grants are amortised to the Statement of Financial Activities on the same basis as the assets are depreciated.

Grant income from Public Sector Bodies / Government Agencies and other sundry sources are either credited when receivable to the Statement of Financial Activities or are deducted from expenses which give rise to the grants. Expenditure grants are credited to the Statement of Financial Activities upon recognition of the associated expense for which the grant was originally received.

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:

Leasehold fixtures and fittings	- 12.5% Straight line
Office equipment	- 20% Straight line
Outdoor 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Eyeries Play Group Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 209 of the Taxes Consolidation Act 1997, Charity No. CHY12146

3. Going concern

The financial statements have been prepared on the assumption that the company will continue as a going concern for the foreseeable future. The company has availed of government supports to retain staff and costs were reduced where possible. Based on these measures and budgets prepared for the upcoming 12 months, the directors believe that the company will have sufficient cash reserves to meet its ongoing requirements for at least 12 months from the date of approval of the financial statements, and that it is therefore appropriate to prepare the company's financial statements on a going concern basis.

4. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	2,423	-
	<u> </u>	<u> </u>

5. Employees

Under the department of Children & Youth Affairs, Circular 13/2014 disclosure requirements under the Management of and Accountability for Grants from Exchequer Funds, the following information is required to be disclosed:-

The number of employees whose total employee benefits (excluding employer PRSI) for the period fall within each band of €10,000 from €60,000 upwards is as follows:-

Band €60,000 - €70,000 = None

Band €70,000 - €80,000 = None

Band €80,000 upwards = None

	2025	2024
	Number	Number
Staff	3	3
	<u> </u>	<u> </u>

6. Tangible assets

	Leasehold fixtures and fittings	Office equipment	Outdoor equipment	Total
	€	€	€	€
Cost or Valuation				
At 1 September 2024	5,250	1,168	2,350	8,768
Additions	-	-	12,116	12,116
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	5,250	1,168	14,466	20,884
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 September 2024	5,250	1,168	2,350	8,768
Charge for the financial year	-	-	2,423	2,423
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	5,250	1,168	4,773	11,191
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 August 2025	-	-	9,693	9,693
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Eyeries Play Group Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

7. Debtors	2025	2024
	€	€
Taxation	<u>94</u>	<u>13</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	217	168
Accruals	3,622	3,115
Deferred Income	<u>6,762</u>	<u>7,318</u>
	<u>10,601</u>	<u>10,601</u>

9. GRANTS RECEIVED - CIRCULAR 13 REQUIREMENTS

Agency	Pobal
Grant programme	ECCE
Purpose of grant	Early Childhood Care & Education Scheme
Term	2024/2025
Date received	2024/2025
Taken to income	€37,090
Expenditure	€37,090
Fund deferred at year start	€4,416
Fund deferred at year end	€3,809
Received in the financial year	€36,483
Capital grant	Nil
Restriction on use	Early Childhood Care & Education Scheme
Agency	Pobal
Grant programme	NCS
Purpose of grant	National Childcare Scheme
Term	2024/2025
Date received	2024/2025
Taken to income	€2,989
Expenditure	€2,989
Funds deferred at year start	Nil
Received in year	Nil
Capital grant	Nil
Restriction on use	National Childcare Scheme

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Agency	Pobal
Grant programme	Core funding
Purpose of grant	To support quality, sustainability, and enhanced public management, with associated conditions in relation to fee control and cost transparency, incorporating funding for administration and to support the employment of graduate staff
Term	2024/2025
Date received	2024/2025
Taken to income	€14,576
Expenditure	€14,576
Fund deferred or due at year start	€1,402
Fund deferred or due at year end	€1,453
Received in year	€14,627
Capital grant	Nil
Restriction on use	Restricted to above purpose

Agency	Pobal
Grant Programme	Grant Programme for improved Ventilation 2021
Purpose of grant	Upgrade of Ventilation
Date received	2021/2022
Taken to income	Nil
Expenditure	Nil
Funds deferred at year end	€1,500
Received in year	Nil
Capital grant	Nil
Restriction on use	Upgrade of Ventilation
Tax clearance	Yes

The company is compliant with relevant Circulars, including Circular 13/2014

The company is compliant with Statement of Principles for Grantees

10. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

Eyeries Play Group Company Limited by Guarantee
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

11. Income Statement

	2025	2024
	€	€
At 1 September 2024	93,737	74,883
Surplus for the financial year	809	18,854
	<hr/>	<hr/>
At 31 August 2025	94,546	93,737
	<hr/> <hr/>	<hr/> <hr/>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 December 2025.