

**KILMORE WEST COMMUNITY PLAY GROUP LIMITED**

**FINANCIAL STATEMENTS**

**31ST AUGUST 2025**

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KILMORE WEST COMMUNITY PLAY GROUP LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS

P.MURPHY  
M KEOGH

SECRETARY

P.MURPHY

REGISTERED OFFICE

REAR PARISH CENTRE  
KILBARRON PARK  
KILMORE WEST  
DUBLIN 5

ACCOUNTANTS

KILBRIDE MARSHALL  
38A ELTON PARK  
SANDYCOVE,  
CO.DUBLIN

BANKERS

A I B  
NORTHSIDE  
COOLOCK  
DUBLIN 17

INCORPORATION NUMBER

3 4 7 3 0 3

**DIRECTORS REPORT**

The directors present their annual report and unaudited financial statements for the year ended 31st August 2025

**Directors**

The directors who held office during the year are listed on page 3

**Principal Activities and Business Review**

The principal activity of the company is the provision of Crèche services  
The company has traded to an acceptable level in the current year.

The retained profit/loss for the financial year amounted to -7,111  
The directors have not declared a dividend for the year .

**Future Developments**

The directors are not expecting to make any significant changes in the nature of the business in the near future.

**Principal Risks and Uncertainties**

In common with all companies, the company faces increasing costs in this sector, and the directors are aware of the need to keep all costs within targets.

**Events after the Balance Sheet date**

There were no significant events after year end

**Research and Development**

The company did not engage in any Research and Development.

**Political Donations**

The company made no political donations during the year

**Payment of Creditors**

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions ) Regulations 2012.

It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

The accounting records are kept at the registered office and principal place of business  
Rear of Parish centre, Kilbarron Park, Kilmnora West, Dublin 5

ON BEHALF OF THE BOARD

Date 11th March 2026

Director

M Keogh

Secretary

P. Murphy

## Statement of director's responsibilities and declaration on unaudited financial statements

### General Responsibilities

The directors are responsible for preparing the Annual 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 the affairs of the company and the profit or loss of the company for

Under company law, the directors must not approve the financial statements unless they are 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 judgement 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 in the going concern basis unless it is inappropriate to presume that the company will continue 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 and 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.

ON BEHALF OF THE BOARD

Date 11th March 2026

Director M Keogh

Secretary P. Murphy

**KILMORE WEST COMMUNITY PLAY GROUP LIMITED**

**Directors' declaration on Un-audited Financial Statements**

In relation the financial statements as set out on pages 4 to 8

- (a) 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 company's accounting records and provided all the information necessary
  
- (c) 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 ending 31st August 2025

ON BEHALF OF THE BOARD

Date 11th March 2026

Director M Keogh

Secretary P. Murphy

**CHARTERED CERTIFIED ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS  
OF KILMORE WEST COMMUNITY PLAY GROUP LIMITED ON THE UN-AUDITED  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025**

In accordance with the instructions given to us, we have compiled without carrying out and audit the financial statements of the company which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Companies' Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report responsibility to anyone other than the Company and the Company's Board of Directors, as a

**Respective Responsibilities of Directors and Accountants**

As described on page 5 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 31.8.2024 and its Surplus/Deficit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Kilmore West Community Play Group Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope of Work**

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies (-)ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore express any opinion on the financial statements.

You have acknowledged on the balance sheet for the year ended 31.8.2025, your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 Surplus or deficit for such a year under the Companies Act 2014. You consider that the Company is exempt from the statutory requirements for an audit for the year.

Date 28th February 2025

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KILBRIDE MARSHALL & CO.  
39 GEORGES AVENUE,  
BLACKROCK,  
CO DUBLIN

KILMORE WEST COMMUNITY PLAY GROUP LIMITED

Kilbride Marshall Co

INCOME AND EXPENDITURE

|                                   | Y/e 31.8.2024 | Y/e 31.8.2023 |
|-----------------------------------|---------------|---------------|
| Income                            | 73,406        | 58,642        |
| Expenditure                       | <u>80,517</u> | <u>57,236</u> |
| Excess of Expenditure over Income | <u>-7,111</u> | <u>1,406</u>  |

The Income and excess of expenditure over income relate to continuing operations as no businesses were acquired or disposed of in 2024/2025

A separate Statement of Total Recognised Gains and Losses is not required, as there are no gains or losses other those reflected in the Profit and Loss Account .

KILMORE WEST COMMUNITY PLAY GROUP LIMITED

Kilbride Marshall Co

Balance Sheet as at 31st August 2025

|  | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|--|----------------------|----------------------|
|  | €                    | €                    |
| <u>Fixed Assets ( Note 8 )</u>   | <u>0</u>             | <u>0</u>             |
| <u>Current Assets</u>  |                      |                      |
| Debtors ( Note 1 )   | 0                    | 0                    |
| Bank   | 233                  | 4,813                |
|  | <u>233</u>           | <u>4,813</u>         |
| <u>Creditors ( Amounts falling<br/>due within one year ) ( Note 7 )</u>  | <u>3,363</u>         | <u>832</u>           |
| Net Current Assets/Liabilities   | <u>-3,130</u>        | <u>3,981</u>         |
| Total Assets less C. Liabilities   | <u><b>-3,130</b></u> | <u><b>3,981</b></u>  |
| Creditors ( Amounts falling<br>due after more than one year ) ( Note 8 ) | 0                    | 0                    |
| Members Funds (Note 9 )  | <u>-3,130</u>        | <u>3,981</u>         |
|  | <u><b>-3,130</b></u> | <u><b>3,981</b></u>  |

We, as directors of Kilmore West Community Play Group 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 are complied with,

Income from Parents lodged  
section have been served on the company, and

(d) we acknowledge that 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 .

ON BEHALF OF THE BOARD

Date 11th March 2026

Director

M Keogh

Secretary

P. Murphy

NOTES TO FINANCIAL STATEMENTS1 ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows.

**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 Association of Chartered Certified Accountants and the Companies Act 2014.

The company meets the size criteria for a small company set by Section 350 of the Companies Act,

**Income and Expenditure**

Income and Expenses are included in the Financial Statements as they become receivable or due.

**Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads .

**Depreciation**

Depreciation is calculated in order to write off the cost of the tangible assets over their estimated useful lives which are as follows :

|                  |     |
|------------------|-----|
| MOTOR            | 20% |
| EQUIPMENT        | 15% |
| OFFICE EQUIPMENT | 15% |

**Stocks and Work in Progress**

Stocks are stated at the lower of cost and net realisable value.

Cost is invoice price. Net realisable value is the actual or estimated selling price less all costs to be incurred in marketing, selling and distribution.

Net realisable value comprises the actual or estimated selling price (net of trade but before settlement discount), less all costs to be incurred in marketing, selling and distribution.

**LEASED ASSETS**

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

**TAXATION**

The company has obtained exemption from the Revenue Commissioners in respect of Corporation Tax, it being a company not carrying on a business for the purpose of making a profit. Dirt tax is payable on any interest income received in excess of € 32.00

**KILMORE WEST COMMUNITY PLAY GROUP LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**

Kilbride Marshall Co

| <b>2. DEBTORS</b>                   | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|-------------------------------------|----------------------|----------------------|
| Amounts falling due within one year | 0                    | 0                    |

**3. STAFF COSTS**

The average number of employees employed by the company (including executive directors ) during the year , analysed by category , was as follows :

|                                     | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|-------------------------------------|----------------------|----------------------|
|                                     | 4                    | 4                    |
|                                     | €                    | €                    |
| Wages and salaries.....             | 53,899               | 39,861               |
| Social Welfare costs .....          | 4,119                | 3,116                |
| Pension Costs ( seen note 12 )..... | 0                    |                      |
|                                     | <u>58,018</u>        | <u>42,977</u>        |

**4. DIRECTORS REMUNERATION AND TRANSACTIONS**

|                     | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|---------------------|----------------------|----------------------|
|                     | €                    | €                    |
| Salary.....         | 0                    | 0                    |
| Pension Costs ..... | 0                    | 0                    |
|                     | <u>0</u>             | <u>0</u>             |

**5. INTEREST PAYABLE**

|  | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|--|----------------------|----------------------|
| This interest was in respect of :              | €                    | €                    |
| Borrowings wholly repayable within five years. | €                    |                      |
| Bank loan and overdraft .....                  | 0                    | 0                    |

**6. SURPLUS/DEFICIT WAS ARRIVED AT AFTER CHARGING**

|                   | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|-------------------|----------------------|----------------------|
|                   | €                    | €                    |
| Depreciation..... | 0                    | 0                    |

**7. CREDITORS ( Amounts falling due within one year )**

|                      | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|----------------------|----------------------|----------------------|
|                      | €                    | €                    |
| Trade Creditors..... | 540                  | 270                  |
| Prepayments .....    | 0                    | -270                 |
| PAYE/PRSI.....       | 670                  | 0                    |
| Bank .....           | <u>2,153</u>         | <u>832</u>           |
|                      | 3,363                | 832                  |

**CREDITORS ( Amounts falling due after more than one year. )**

|                | <u>Y/e 31.8.2025</u> | <u>Y/e 31.8.2024</u> |
|----------------|----------------------|----------------------|
| Creditors..... | 0                    | 0                    |

**KILMORE WEST COMMUNITY PLAY GROUP LIMITED**  
**NOTES TO FINANCIAL STATEMENTS**

Kilbride Marshall Co

| <b>8 FIXED ASSETS</b> | <b>FIX &amp; FITT</b> | <b>MOTOR<br/>VEHICLE</b> | <b>OFFICE<br/>EQUIPMENT</b> | <b>TOTAL</b> |
|-----------------------|-----------------------|--------------------------|-----------------------------|--------------|
| At 1.9.2024           |                       |                          |                             | 0            |
| DISPOSALS             |                       |                          |                             | 0            |
| ADDITIONS             |                       |                          |                             | 0            |
|                       | 0                     | 0                        | 0                           | 0            |
| <b>DEPRECIATION</b>   |                       |                          |                             |              |
| At 1.9.2024           |                       |                          |                             | 0            |
| Charge for the year   | 0                     | 0                        | 0                           | 0            |
|                       | 0                     | 0                        | 0                           | 0            |
| <b>BOOK VALUE</b>     |                       |                          |                             |              |
| At 1.9.2024           | 0                     | 0                        | 0                           | 0            |
| At 31.8.2025          | 0                     | 0                        | 0                           | 0            |

| <b>9 MEMBERS FUNDS</b>   | <b>Y/e 31.8.2025</b> | <b>Y/e 31.8.2024</b> |
|--------------------------|----------------------|----------------------|
| Opening Balances         | 3,981                | 2,575                |
| Surplus/Defecit for year | -7,111               | 1,406                |
| Closing Balance          | -3,130               | 3,981                |

**10. CAPITAL COMMITMENTS**

There were no capital commitments at the year end

**11. POST BALANCE SHEET EVENTS**

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

**12. APPROVAL OF FINANCIAL STATEMENTS**

The directors approved the financial statements on the 11th March 2026

KILMORE WEST COMMUNITY PLAY GROUP LIMITED

Kilbride Marshall Co

Trading Profit & Loss Account for the year ended 31st August 2025

|  | <u>Y/e 31.8.2025</u> |               | <u>Y/e 31.8.2024</u> |              |
|--|----------------------|---------------|----------------------|--------------|
|  | €                    | €             | €                    | €            |
| Creche Income                              |                      | 7,107         |                      | 5,188        |
| Dept. Of Social Protection (School Meals ) |                      | 0             |                      | 0            |
| Phobal Grant                               |                      | 0             |                      | 0            |
| Phobal (ECCE)                              |                      | 66,299        |                      | 53,454       |
| Pobal Grants(Sustainability/Fire/Outdoor)  |                      | 0             |                      | 0            |
| National Childcare scheme                  |                      | 0             |                      | 0            |
| Dublin City childcare                      |                      | 0             |                      | 0            |
| COVID EWSS Income                          |                      | 0             |                      | 0            |
|  |                      | <hr/>         |                      | <hr/>        |
|  |                      | 73,406        |                      | 58,642       |
| <b><u>EXPENDITURE</u></b>                  |                      |               |                      |              |
| Food                                       | 1,482                |               | 1,497                |              |
| Insurance                                  | 805                  |               | 844                  |              |
| Telephone Charges                          | 701                  |               | 1,418                |              |
| Light Heat & Power                         | 2,253                |               | 2,153                |              |
| Office Costs                               | 1,226                |               | 218                  |              |
| Accountancy                                | 270                  |               | 270                  |              |
| Misc. Expenses                             | 1,277                |               | 804                  |              |
| Panda Waste /Cleaning Costs                | 1,301                |               | 700                  |              |
| Arts/Materials                             | 3,132                |               | 275                  |              |
| Maintenance,Repairs & Renewals             | 1,177                |               | 1,610                |              |
| Bank Charges & Interest                    | 236                  |               | 325                  |              |
| Rent & services                            | 7,740                |               | 2,893                |              |
| Staff Training                             | 150                  |               | 0                    |              |
| Salaries (incl Employers PRSI)             | 58,018               |               | 42,977               |              |
| Ground Rent                                | 300                  |               | 650                  |              |
| Early Childcare membership                 | 449                  |               | 602                  |              |
|  |                      | <hr/>         |                      | <hr/>        |
| Total Overheads                            |                      | 80,517        |                      | 57,236       |
|  |                      | <hr/>         |                      | <hr/>        |
| <b>Loss for year</b>                       |                      | <b>-7,111</b> |                      | <b>1,406</b> |