

**Bawnmore Community Childcare Services Company Limited By Guarantee**

**Abridged Unaudited Financial Statements**

**for the financial year ended 31 August 2025**

# **Bawnmore Community Childcare Services Company Limited By Guarantee**

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# **Bawnmore Community Childcare Services 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.

# Bawnmore Community Childcare Services Company Limited By Guarantee

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	8,815	16,764
<b>Current Assets</b>			
Cash at bank and in hand		115,721	82,867
Creditors: amounts falling due within one year	7	(10,881)	(6,398)
<b>Net Current Assets</b>		<b>104,840</b>	<b>76,469</b>
<b>Total Assets less Current Liabilities</b>		<b>113,655</b>	<b>93,233</b>
amounts falling due after more than one year	8	(2,000)	(3,000)
<b>Net Assets</b>		<b>111,655</b>	<b>90,233</b>
<b>Reserves</b>			
Income and expenditure account		111,655	90,233
<b>Members' Funds</b>		<b>111,655</b>	<b>90,233</b>

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 Bawnmore Community Childcare Services 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 13 February 2026 and signed on its behalf by:**

**Caoilfhionn Casey**  
Director

**Aine Carney**  
Director

# Bawnmore Community Childcare Services Company Limited By Guarantee

## RECONCILIATION OF MEMBERS' FUNDS

as at 31 August 2025

	Retained surplus	Total
	€	€
<b>At 1 September 2023</b>	87,958	87,958
Surplus for the financial year	<u>2,275</u>	<u>2,275</u>
<b>At 31 August 2024</b>	90,233	90,233
Surplus for the financial year	<u>21,422</u>	<u>21,422</u>
<b>At 31 August 2025</b>	<u><u>111,655</u></u>	<u><u>111,655</u></u>

# Bawnmore Community Childcare Services Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Bawnmore Community Childcare Services Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 615613. The registered office of the company is Bawnmore NS, Claregalway, Co. Galway which is also the principal place of business of the company. The principal activity of the company is to provide a pre-school and before and after school service. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial 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

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:

Fixtures, fittings and equipment	- 20% Straight line
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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.

#### 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.

#### 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 does not operate a pension scheme.

#### Taxation

The company has received charitable status from the Charities Regulator and was granted tax exemption from the Revenue Commissioners.

# Bawnmore Community Childcare Services Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

<b>3. Operating surplus</b>	<b>2025</b>	2024
	€	€
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>7,949</b>	7,949
Amortisation of Government grants	<b>(1,000)</b>	(1,000)
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	-	149
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).		
	<b>2025</b>	2024
	Number	Number
Administrative	<b>5</b>	5
	<u>          </u>	<u>          </u>
<b>6. Tangible assets</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 September 2024	44,809	44,809
	<u>          </u>	<u>          </u>
At 31 August 2025	44,809	44,809
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 September 2024	28,045	28,045
Charge for the financial year	7,949	7,949
	<u>          </u>	<u>          </u>
At 31 August 2025	35,994	35,994
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 August 2025	<b>8,815</b>	<b>8,815</b>
	<u>          </u>	<u>          </u>
At 31 August 2024	16,764	16,764
	<u>          </u>	<u>          </u>
<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	<b>390</b>	647
Taxation	<b>777</b>	597
Other creditors	<b>1,135</b>	1,135
Accruals	<b>8,579</b>	4,019
	<u>          </u>	<u>          </u>
	<b>10,881</b>	6,398
	<u>          </u>	<u>          </u>

## Bawnmore Community Childcare Services Company Limited By Guarantee

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Government grants	<u>2,000</u>	<u>3,000</u>

#### 9. 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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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.

#### 10. Income Statement

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 September 2024	<b>90,233</b>	87,958
Surplus for the financial year	<b>21,422</b>	2,275
At 31 August 2025	<u><b>111,655</b></u>	<u>90,233</u>

#### 11. Capital commitments

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

#### 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 13 February 2026.