

Company Number: 422477

Daisy Chain Montessori & Creche
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Daisy Chain Montessori & Creche

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DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Director's 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 director approves these financial statements and confirms that she is 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 director confirms that she has made available to Staunton Accountants, (Chartered Certified Accountant), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her 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

Ursula Regan
Director

30 March 2026

Daisy Chain Montassori & Creche

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	402,998	418,187
Current Assets			
Debtors	7	16,961	13,830
Cash at bank and in hand		151,723	195,588
		168,684	209,418
Creditors: amounts falling due within one year	8	(73,904)	(82,852)
Net Current Assets		94,780	126,566
Total Assets less Current Liabilities		497,778	544,753
Creditors: amounts falling due after more than one year	9	(131,801)	(152,838)
Net Assets		365,977	391,915
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		365,877	391,815
Shareholders' Funds		365,977	391,915

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.

I as Director of Daisy Chain Montassori & Creche, 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 30 March 2026 and signed on its behalf by:

Ursula Regan
Director

Daisy Chain Montessori & Creche
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	406,970	407,070
Loss for the financial year	-	(15,155)	(15,155)
At 31 August 2024	100	391,815	391,915
Loss for the financial year	-	(25,938)	(25,938)
At 31 August 2025	100	365,877	365,977

Daisy Chain Montassori & Creche

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Daisy Chain Montassori & Creche 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 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.

Turnover

Turnover comprises the value of services supplied by the company.

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	-	4% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	10% 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.

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.

Daisy Chain Montassori & Creche

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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.

Government grants

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	36,950	34,027
Amortisation of Government grants	(5,000)	(5,000)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	8,847	10,145
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 20, (2024 - 17).

6. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 September 2024	738,150	21,931	198,115	958,196
Additions	21,232	-	529	21,761
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	759,382	21,931	198,644	979,957
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 September 2024	359,217	-	180,792	540,009
Charge for the financial year	15,188	4,386	17,376	36,950
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	374,405	4,386	198,168	576,959
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 August 2025	384,977	17,545	476	402,998
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	378,933	21,931	17,323	418,187
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Daisy Chain Montassori & Creche

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

7. Debtors	2025 €	2024 €
Other debtors	6,950	10,488
Director's current account	10,011	3,342
	<u>16,961</u>	<u>13,830</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	25,000	25,000
Payments received on account	22,256	32,534
Taxation	17,041	16,209
Other creditors	7,373	6,875
Accruals	2,234	2,234
	<u>73,904</u>	<u>82,852</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	121,801	137,838
Government grants	10,000	15,000
	<u>131,801</u>	<u>152,838</u>
Loans		
Repayable in one year or less, or on demand	25,000	25,000
Repayable between one and two years	25,000	25,000
Repayable between two and five years	75,000	75,000
Repayable in five years or more	21,801	37,838
	<u>146,801</u>	<u>162,838</u>
10. Profit and loss account		
	2025	2024
	€	€
At 1 September 2024	391,815	406,970
Loss for the financial year	(25,938)	(15,155)
	<u>365,877</u>	<u>391,815</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
12. Director's remuneration	2025	2024
	€	€
Remuneration	76,379	57,498
13. Controlling interest		
The company is managed and controlled by Ursula Regan.		

Daisy Chain Montessori & Creche

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 30 March 2026.