

Brandon Community Playgroup Company Limited By Guarantee
Directors' Report and Unaudited Financial Statements
for the financial year ended 31 August 2025

PF Power & Co
The Exchange
Whitemill Industrial Estate
Wexford
Y35 NPP0

Company Number: 162459

Brandon Community Playgroup Company Limited By Guarantee

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**Brandon Community Playgroup Company Limited By Guarantee
DIRECTORS AND OTHER INFORMATION**

Directors

Anitha Lanigan
Mark Bolger

Company Secretary

Ms. Linda O'Brien

Company Number

162459

Registered Office

Kileen
Graiguenamanagh
Co Kilkenny

Business Address

Fairgreen
Graiguenamanagh
Co Kilkenny

Accountants

PF Power & Co
The Exchange
Whitemill Industrial Estate
Wexford
Y35 NPP0

Bankers

Bank of Ireland plc
Main Street
Co. Kilkenny

Brandon Community Playgroup Company Limited By Guarantee DIRECTORS' REPORT

for the financial year ended 31 August 2025

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

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 August 2025.

Principal Risks and Uncertainties

The principal risks and uncertainties that the company faces include the level of funding and increase in operation costs.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €39,113.

At the end of the financial year, the company has assets of €157,253 and liabilities of €1,874. The net assets of the company are €155,379.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Anitha Lanigan

Mark Bolger

The secretary who served throughout the financial year was Ms. Linda O'Brien.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Fairgreen, Graiguenamanagh, Co Kilkenny.

Signed on behalf of the board

Anitha Lanigan
Director

Mark Bolger
Director

26 February 2026

Brandon Community Playgroup Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes:

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 PF Power & Co, all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 31 August 2025.

Signed on behalf of the board

Anitha Lanigan
Director

Mark Bolger
Director

26 February 2026

Brandon Community Playgroup Company Limited By Guarantee
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Brandon Community Playgroup Company Limited By Guarantee
for the financial year ended 31 August 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set out on pages 7 to 13 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Brandon Community Playgroup Company Limited By Guarantee, 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 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

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 association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 August 2025 your duty to ensure that Brandon Community Playgroup Company Limited By Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Brandon Community Playgroup Company Limited By Guarantee. You consider that Brandon Community Playgroup Company Limited By Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Brandon Community Playgroup Company Limited By Guarantee. 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 statutory financial statements.

PF POWER & CO
The Exchange
Whitemill Industrial Estate
Wexford
Y35 NPP0

Date: _____

Brandon Community Playgroup Company Limited By Guarantee
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 August 2025

	Notes	2025 €
Income		150,691
Expenditure		<u>(111,578)</u>
Surplus for the financial year		<u><u>39,113</u></u>

Brandon Community Playgroup Company Limited By Guarantee

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €
Fixed Assets		
Tangible assets	8	41,274
Current Assets		
Cash and cash equivalents		115,979
Creditors: amounts falling due within one year	9	(1,874)
Net Current Assets		114,105
Total Assets less Current Liabilities		155,379
Reserves		
Income and expenditure account		155,379
Members' Funds		155,379

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 Brandon Community Playgroup 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.

Approved by the board on 26 February 2026 and signed on its behalf by:

Anitha Lanigan
Director

Mark Bolger
Director

Brandon Community Playgroup Company Limited By Guarantee
RECONCILIATION OF MEMBERS' FUNDS

as at 31 August 2025

	Retained surplus	Total
	€	€
At 31 August 2024	116,266	116,266
Surplus for the financial year	<u>39,113</u>	<u>39,113</u>
At 31 August 2025	<u>155,379</u>	<u>155,379</u>

BRANDON COMMUNITY PLAYGROUP COMPANY LIMITED BY GUARANTEE

INFORMATION RELATING TO THE POBAL GRANTS

for the financial year ended 31 August 2025

Grants and Other Information

Name of State Agency	Type of Funding	Amount €
POBAL	ECCE	61,838
POBAL	Core Funding	32,340
		<hr/>
		94,178
		<hr/> <hr/>

PF POWER & CO

The Exchange
Whitemill Industrial Estate
Wexford
Y35 NPP0

Date: _____

Brandon Community Playgroup Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Brandon Community Playgroup Company Limited By Guarantee is a company limited by guarantee incorporated in Ireland. Kileen, Graiguenamanagh, Co Kilkenny is the registered office, which is also the principal place of business of the company. . The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 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. These are the company's first set of financial statements prepared in accordance with FRS 102.

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 consist of Pobal Grants and fees/registration. Both are accounted for on a received basis.

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:

Plant and machinery	-	12.5% 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.

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 and deferred taxation

There is no corporation tax charge for the year. The company has received charitable tax status from the Revenue Commissions under reference no CHY9595.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Brandon Community Playgroup Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 Income and Expenditure Account.

3. Adoption of FRS 102

This is the first set of financial statements prepared by Brandon Community Playgroup Company Limited By Guarantee in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Operating surplus

	2025
	€
Operating surplus is stated after charging:	
Depreciation of tangible assets	1,214
	<u><u>1,214</u></u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 5).

	2025
	Number
Employees	5
	<u><u>5</u></u>

8. Tangible assets

	Plant and machinery
	€
Cost	
At 1 September 2024	58,853
	<u>58,853</u>
At 31 August 2025	58,853
	<u>58,853</u>
Depreciation	
At 1 September 2024	16,365
Charge for the financial year	1,214
	<u>17,579</u>
At 31 August 2025	17,579
	<u>17,579</u>
Net book value	
At 31 August 2025	41,274
	<u><u>41,274</u></u>
At 31 August 2024	42,488
	<u><u>42,488</u></u>

Brandon Community Playgroup Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

9. Creditors	2025
Amounts falling due within one year	€
Taxation	-
Accruals	1,874
	<u><u> </u></u>

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 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 € 2.

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 26 February 2026.

BRANDON COMMUNITY PLAYGROUP COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

Brandon Community Playgroup Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2025

	2025
	€
Income	150,691
Expenditure	
Wages and salaries	84,598
Social welfare costs	8,555
Educational supplies	1,007
Rates	339
Service charges	586
Insurance	1,537
Light and heat	2,183
Cleaning	2,128
Repairs and maintenance	2,758
Printing, postage and stationery	850
Telephone	907
Computer costs	-
Mileage and Subsistence	75
Legal and professional	-
Accountancy	1,906
Bank charges	152
General expenses	2,506
Membership fees	277
Depreciation	1,214
	111,578
Net surplus	39,113