

Company Number: 401500

Clongriffin Childcare Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Clongriffin Childcare Ltd
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Clongriffin Childcare Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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" issued by the Financial Reporting Council. Under company law, the director 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 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 them to ensure that the financial statements and Director's 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.

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 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 director confirms that they have made available to OnePlus Accountants, 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 their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Michelle Murphy
Director

23 January 2026

Clongriffen Childcare Ltd

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>2,063,356</u>	<u>1,423,017</u>
Current Assets			
Debtors	8	35,385	49,563
Cash at bank and in hand		<u>69,861</u>	<u>146,848</u>
		<u>105,246</u>	<u>196,411</u>
Creditors: amounts falling due within one year	9	<u>(31,229)</u>	<u>(45,232)</u>
Net Current Assets		<u>74,017</u>	<u>151,179</u>
Total Assets less Current Liabilities		<u>2,137,373</u>	<u>1,574,196</u>
Creditors:			
amounts falling due after more than one year	10	(1,237,660)	(753,863)
Suspense		<u>1</u>	<u>-</u>
Net Assets		<u><u>899,714</u></u>	<u><u>820,333</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>899,614</u>	<u>820,233</u>
Shareholders' Funds		<u><u>899,714</u></u>	<u><u>820,333</u></u>

I as Director of Clongriffen Childcare 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 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 23 January 2026 and signed on its behalf by:

Michelle Murphy
Director

Clongriffen Childcare Ltd**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	718,750	718,850
Profit for the financial year	-	101,483	101,483
At 30 April 2024	100	820,233	820,333
Profit for the financial year	-	79,381	79,381
At 30 April 2025	100	899,614	899,714

Clongriffin Childcare Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Clongriffin Childcare Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 401500. The registered office of the company is 2 Beau Park Place, Clongriffin, Dublin 13 which is also the principal place of business of the company. The principal activity of the company is the provision of childcare facilities. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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:

Land and buildings freehold	-	Not Depreciated
Long leasehold property	-	25% Straight line
Motor vehicles	-	12.5% 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.

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.

Clongriffin Childcare Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	8,710	8,710
	<u><u> </u></u>	<u><u> </u></u>

4. Interest payable and similar expenses	2025	2024
	€	€
Interest	22,634	35,051
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including director, during the financial year was 50, (2024 - 38).

	2025	2024
	Number	Number
Child Care & Administration	50	38
	<u><u> </u></u>	<u><u> </u></u>

6. Tax on profit

	2025	2024
	€	€

(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 6 (b))	11,340	11,629
	<u><u> </u></u>	<u><u> </u></u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	90,721	113,112
	<u><u> </u></u>	<u><u> </u></u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	11,340	14,139
Effects of:		
Depreciation in excess of capital allowances for period	-	(28)
Utilisation of tax losses	-	(2,482)
	<u><u> </u></u>	<u><u> </u></u>
Total tax charge for the financial year (Note 6 (a))	11,340	11,629
	<u><u> </u></u>	<u><u> </u></u>

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7. Tangible assets	Land and buildings freehold €	Long leasehold property €	Motor vehicles €	Total €
Cost				
At 1 May 2024	1,382,500	312,277	94,987	1,789,764
Additions	649,049	-	-	649,049
At 30 April 2025	<u>2,031,549</u>	<u>312,277</u>	<u>94,987</u>	<u>2,438,813</u>
Depreciation				
At 1 May 2024	-	312,277	54,470	366,747
Charge for the financial year	-	-	8,710	8,710
At 30 April 2025	<u>-</u>	<u>312,277</u>	<u>63,180</u>	<u>375,457</u>
Net book value				
At 30 April 2025	<u>2,031,549</u>	<u>-</u>	<u>31,807</u>	<u>2,063,356</u>
At 30 April 2024	<u>1,382,500</u>	<u>-</u>	<u>40,517</u>	<u>1,423,017</u>
8. Debtors			2025	2024
			€	€
Trade debtors			-	24,178
Other debtors			20,000	-
Taxation			15,385	25,385
			<u>35,385</u>	<u>49,563</u>
9. Creditors			2025	2024
Amounts falling due within one year			€	€
Taxation			31,229	30,445
Other creditors			-	14,787
			<u>31,229</u>	<u>45,232</u>
10. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Loan re Spacetourer			8,610	16,536
Loan BOI #4416			1,799	4,244
Mortgage BOI #7727 & Mortgage re 2 Beau Park			1,227,251	733,083
			<u>1,237,660</u>	<u>753,863</u>
Loans				
Repayable between two and five years			<u>10,409</u>	<u>20,780</u>

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11. Income Statement

	2025	2024
	€	€
At 1 May 2024	820,233	718,750
Profit for the financial year	79,381	101,483
	<hr/>	<hr/>
At 30 April 2025	899,614	820,233
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12. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

13. Director's remuneration

	2025	2024
	€	€
Remuneration	58,429	60,676
Pension contributions	42,000	36,000
	<hr/>	<hr/>
	100,429	96,676
	<hr/> <hr/>	<hr/> <hr/>

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 23 January 2026.