Company registration number: 472109

Eivers Lane Childcare CLG
Trading as Eivers Lane Childcare CLG

Unaudited abridged financial statements

for the financial year ended 31 August 2025

Eivers Lane Childcare CLG

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 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 judgments 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 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. 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.

Eivers Lane Childcare CLG

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Eivers Lane Childcare CLG**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's 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 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 the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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.

Stenson Beirne Accountancy

Drumdoo
Mohill
Co Leitrim

17 February 2026

Eivers Lane Childcare CLG

Balance sheet
As at 31 August 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	**5**	114,496		91,256	
			114,496		91,256
Current assets					
Debtors	**6**	8,733		9,428	
Cash at bank and in hand		751,426		670,398	
		760,159		679,826	
Creditors: amounts falling due within one year	**7**	(114,377)		(66,377)	
Net current assets			645,782		613,449
Total assets less current liabilities			760,278		704,705
Creditors: amounts falling due after more than one year	**8**		(1,199)		(2,999)
Net assets			759,079		701,706
Capital and reserves					
Profit and loss account			759,079		701,706
Members funds			759,079		701,706

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 11 form part of these abridged financial statements.

We, as directors of Eivers Lane Childcare CLG state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 17 February 2026 and signed on behalf of the board by:

Karl Rogers Director	Suzanne Rynhart Director

The notes on pages 5 to 11 form part of these abridged financial statements.

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Research and development

Research expenditure is written off in the financial year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments
A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

2. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €2.

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2024: -).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	723,351	447,288
Social insurance costs	73,870	46,384
	797,221	493,672

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	701,706	685,629
Profit for the financial year	57,373	16,077
At the end of the financial year	759,079	701,706

5. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	**Total**
	€	€	€	**€**
Cost				
At 1 September 2024	71,079	268,617	-	339,696
Additions	10,000	23,849	15,500	49,349
At 31 August 2025	81,079	292,466	15,500	389,045
Depreciation				
At 1 September 2024	12,439	236,002	-	248,441
Charge for the financial year	1,777	21,231	3,100	26,108
At 31 August 2025	14,216	257,233	3,100	274,549
Carrying amount				
At 31 August 2025	66,863	35,233	12,400	114,496
At 31 August 2024	58,640	32,615	-	91,255

6. Debtors

	2025	2024
	€	€
Trade debtors	8,733	9,428

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	35,113	12,683
Other creditors including tax and social insurance	33,756	23,841
Accruals	45,508	29,853
	114,377	66,377

8. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Deferred income	1,199	2,999

9. Management of and accountability of grants

Eivers Lane Childcare CLG confirm that the company complies with the requirements of Circular 13/2014.

Grant Income Received

Grant 1

Agency	Pobal
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Early Childhood Care and Education (ECCE)
Total Grant recognised as income in year	€193,883
Total Grant received	€194,656
Term	1 September 2024 to 31 August 2025
Received Year End	31 August 2025
Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

There was an opening deferred income balance of €17,002 and there was a closing deferred income balance of €17,775 at the 31 August 2025

Grant 2

Agency	Pobal
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	National Childcare Scheme (NCS)
Total Grant recognised as income in year	€358,179
Total Grant received	€389,148
Term	1 September 2024 to 31 August 2025
Received Year End	31 August 2025
Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

There was an opening debtor balance of €30,969 and there was no closing debtor balance at the 31 August 2025

Grant 3

Agency	Pobal
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Core Funding
Total Grant recognised as income in year	€320,026
Total Grant received	€300,355
Term	1 September 2024 to 31 August 2025
Received Year End	31 August 2025

Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

There was an opening deferred income balance of €30,149 and there was a closing deferred income balance of €10,478 at the 31 August 2025

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 17 February 2026.