
**RANELAGH MULTI-DENOMINATIONAL SCHOOL CHILDCARE COMPANY LIMITED BY
GUARANTEE**

(A Company Limited by Guarantee)

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

**RANELAGH MULTI-DENOMINATIONAL SCHOOL CHILDCARE COMPANY LIMITED BY
GUARANTEE**

(A Company Limited by Guarantee)

COMPANY INFORMATION

DIRECTORS

Caroline Carroll
Rosemarie Stynes
Bernard Hanratty
David Frame

COMPANY SECRETARY

David Frame

REGISTERED NUMBER

615382

REGISTERED OFFICE

Ranelagh Multi-Denominational School
Ranelagh Road
Dublin 6
D06 Y658

ACCOUNTANTS

Lombard Accountants Limited
Chartered Certified Accountants
20 Holles Street
Dublin 2

BANKERS

Bank of Ireland
Ranelagh
Dublin 6

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**RANELAGH MULTI-DENOMINATIONAL SCHOOL CHILDCARE COMPANY LIMITED BY
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**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE 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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Ireland", (Generally Accepted Accounting Practice in Ireland). Under the 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 to the financial year end 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 for the company financial statements and then apply them consistently;
- make judgments and 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 and enable the financial statements to be compiled. 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

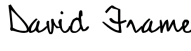
In relation to the financial statements as set out on pages 2 to 6:

- 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 judgments 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 Lombard Accountants Limited, Chartered Certified Accountants, all the Company's accounting records and provided all the information 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 year ended 31 August 2025.

On behalf of the board

DocuSigned by:

E47AAEF26A594C0...
Caroline Carroll
Director

Signed by:

FA38B8BDE76F469...
David Frame
Director

Date: 29-01-2026

**RANELAGH MULTI-DENOMINATIONAL SCHOOL CHILDCARE COMPANY LIMITED BY
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**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025**

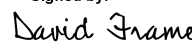
	Note	2025 €	2024 €
CURRENT ASSETS			
Debtors	-	374	
Cash at bank and in hand	362,341	294,549	
		362,341	294,923
Creditors: amounts falling due within one year	5	(30,165)	(28,960)
NET CURRENT ASSETS		332,176	265,963
TOTAL ASSETS LESS CURRENT LIABILITIES		332,176	265,963
NET ASSETS		332,176	265,963
CAPITAL AND RESERVES			
Profit and loss account		332,176	265,963
MEMBERS' FUNDS		332,176	265,963

We, as Directors of Ranelagh Multi-Denominational School Childcare Company Limited By Guarantee, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
 (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
 (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
 (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
 (e) 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 state 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 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.
 (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:

 E47AAEF26A594C0
Caroline Carroll
 Director

Signed by:

 FA308B8BDE76F409...
David Frame
 Director

Date: 29-01-2026

**RANELAGH MULTI-DENOMINATIONAL SCHOOL CHILDCARE COMPANY LIMITED BY
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**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2025**

	Profit and loss account €	Total equity €
At 1 September 2023	212,589	212,589
COMPREHENSIVE INCOME FOR THE YEAR		
Profit for the year	53,374	53,374
	<hr/>	<hr/>
At 1 September 2024	265,963	265,963
COMPREHENSIVE INCOME FOR THE YEAR		
Profit for the year	66,213	66,213
	<hr/>	<hr/>
AT 31 AUGUST 2025	332,176	332,176
	<hr/> <hr/>	<hr/> <hr/>

**RANELAGH MULTI-DENOMINATIONAL SCHOOL CHILDCARE COMPANY LIMITED BY
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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. GENERAL INFORMATION

Ranelagh Multi-Denominational School Childcare (“the Company”) is engaged in the provision of after school childcare to R.M.D.S school aged children. The company is limited by guarantee and tax resident in Ireland. Its registered office is at Ranelagh Multi-Denomination School, Ranelagh Road, Dublin 6 and its registered number is 615382.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on a going concern basis, under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

The following principal accounting policies have been applied:

2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. ACCOUNTING POLICIES (CONTINUED)

2.3 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

2.4 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 CASH FLOW STATEMENT EXEMPTION

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

2.8 EMPLOYEE BENEFITS

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

3. EMPLOYEES

The average monthly number of employees, including the Directors, during the year was as follows:

	2025	2024
	No.	No.
Childcare	<u>7</u>	<u>6</u>

4. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Directors' emoluments	<u>51,203</u>	<u>50,673</u>
	<u>51,203</u>	<u>50,673</u>

5. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Corporation tax	1,834	3,401
PAYE / PRSI	5,947	3,716
Other creditors	18,464	18,148
Accruals	3,920	3,695
	<u>30,165</u>	<u>28,960</u>

6. SHARE CAPITAL/LIMITED LIABILITY

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

7. APPROVAL OF FINANCIAL STATEMENTS

The board of Directors approved these financial statements for issue on .29-01-2026