

Company Number: 515533

The Childrens Playroom CLG
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

The Childrens Playroom CLG

CONTENTS

	Page
Directors and Other Information	3
Balance Sheet	4
Reconciliation of Members' Funds	5
Notes to the Financial Statements	6 - 8

The Childrens Playroom CLG

DIRECTORS AND OTHER INFORMATION

Directors	Joanne Hickey Maire O'Brien (Resigned 12 February 2025) Pia McCarthy (Resigned 12 February 2025) Jackie O'Sullivan (Appointed 12 February 2025) Orla Gleeson Sharon Henley (Appointed 12 February 2025)
Company Secretary	Orla Gleeson
Company Number	515533
Charity Number	12435
Registered Office and Business Address	The Enterprise Centre West Street Tallow Co. Waterford
Accountants	O'Donovan Keyes & Barrett Chartered Accountants Evergreen House Congress Road Cork

The Childrens Playroom CLG

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	494	520
Cash and cash equivalents		205,411	198,742
		<u>205,905</u>	<u>199,262</u>
Creditors: amounts falling due within one year	6	(933)	(909)
Net Current Assets		<u>204,972</u>	<u>198,353</u>
Total Assets less Current Liabilities		<u>204,972</u>	<u>198,353</u>
Reserves			
Capital reserves and funds	8	59,588	59,588
Income and expenditure account		145,384	138,765
Members' Funds		<u>204,972</u>	<u>198,353</u>

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 The Childrens Playroom CLG, 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,

(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 20 February 2026 and signed on its behalf by:

Joanne Hickey
Director

Orla Gleeson
Director

The Childrens Playroom CLG

RECONCILIATION OF MEMBERS' FUNDS

as at 31 August 2025

	Retained surplus	Pre incorp. reserves	Total
	€	€	€
At 1 September 2023	140,715	59,588	200,303
Deficit for the financial year	(1,950)	-	(1,950)
At 31 August 2024	138,765	59,588	198,353
Surplus for the financial year	6,619	-	6,619
At 31 August 2025	145,384	59,588	204,972

The Childrens Playroom CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

The Childrens Playroom CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is The Enterprise Centre, West Street, Tallow, Co. Waterford which is also the principal place of business of the company. The Company operates as a pre-school providing early childhood care and education from The Enterprise Centre in Tallow, Waterford. The pre-school has some private income but its main source of income is from the ECCE scheme. The financial statements have been presented in Euro (€) which is also the functional currency of the company. Its company registration number is 515533.

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.

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 is made up of private fees, receipts from the ECCE scheme and government grants. Income is recorded on a receipts 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:

Playroom Equipment /Computer	-	12.5% Straight Line/ 33% 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 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.

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

The company is registered as a charity under Number 12435 and is therefore exempted from filing a Corporation Tax Return.

The Childrens Playroom CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. Employees

The average monthly number of employees, including directors, during the financial year was 8, (2024 - 8).

	2025 Number	2024 Number
Directors	4	4
Pre-School Staff	4	4
	<u>8</u>	<u>8</u>

4. Tangible assets

	Playroom Equipment /Computer €	Total €
Cost		
At 1 September 2024	<u>7,101</u>	<u>7,101</u>
At 31 August 2025	<u>7,101</u>	<u>7,101</u>
Depreciation		
At 1 September 2024	<u>7,101</u>	<u>7,101</u>
At 31 August 2025	<u>7,101</u>	<u>7,101</u>
Net book value		
At 31 August 2025	<u>-</u>	<u>-</u>

5. Debtors

	2025 €	2024 €
Prepayments	<u>494</u>	<u>520</u>

6. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	73	49
Accruals	<u>860</u>	<u>860</u>
	<u>933</u>	<u>909</u>

7. 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 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 € 1.

The Childrens Playroom CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. Reserves

	Income and expenditure account €	Pre incorp. reserves €	Total €
At 1 September 2024	138,765	59,588	198,353
Surplus/(deficit) for the financial year	6,619	-	6,619
At 31 August 2025	<u>145,384</u>	<u>59,588</u>	<u>204,972</u>

9. Capital commitments

The company had no capital commitments as at 31 August 2025 (31 August 2024 : Nil) either contracted, or authorised but not contracted.

10. Contingent liabilities

The company has no contingent liabilities as at 31 August 2025 (31 August 2024 : Nil).

11. Related party transactions

There were no related party transactions with the directors during the period.

12. Controlling interest

The company is controlled by Orla Gleeson, Joanne Hickey, Sharon Henley and Jackie O'Sullivan, the directors of the company.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 February 2026.