

Danesfort Childcare Facility CLG
Annual Report and Financial Statements
For the Financial Year Ended 31 August 2025

Duncan Financial Services Ltd
Chartered Accountants and Statutory Auditors
Georgian House
12 Patrick Street
Kilkenny

Company Number: 453124

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Danesfort Childcare Facility CLG Directors and Other Information

Directors

Liam Mullen
Harry Sexton
Anna Durney-Lynch
James Ledingham
Kathryn Murphy
Jane Kavanagh
Caoimhe Delaney

Company Secretary

James Ledingham

Company Number

453124

Charity Number

CHY18571

Registered Office and Business Address

1 Father Campion Place
Danesfort
Co. Kilkenny

Auditors

Duncan Financial Services Ltd
Chartered Accountants and Statutory Auditors
Georgian House
12 Patrick Street
Kilkenny

Bankers

Bank of Ireland
Parliament Street
Kilkenny

Solicitors

Poe Kiely Hogan Lanigan
21 Patrick Street
Kilkenny

Danesfort Childcare Facility CLG

Directors' Report

For the Financial Year Ended 31 August 2025

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

Principal Activity and Review of the Business

The principal activity of the company is the operation and management of a community based childcare centre for the benefit of the community of Danesfort, Co. Kilkenny and surrounding areas.

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.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €88,510 (2024 - €113,839).

At the end of the financial year, the company has assets of €1,183,662 (2024 - €1,146,187) and liabilities of €150,060 (2024 - €201,095). The net assets of the company have increased by €88,510.

Directors and Secretary

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

Liam Mullen
Harry Sexton
Anna Durney-Lynch
James Ledingham
Kathryn Murphy
Jane Kavanagh
Caoimhe Delaney

The secretary who served throughout the financial year was James Ledingham.

There were no changes in membership between 31 August 2025 and the date of signing the financial statements.

In accordance with the Constitution, the current 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.

Post Balance Sheet Events

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

Auditors

The auditors, Duncan Financial Services Ltd, (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

**Danesfort Childcare Facility CLG
Directors' Report
For the Financial Year Ended 31 August 2025**

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 employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 1 Father Campion Place, Danesfort, Co. Kilkenny.

Signed on behalf of the board

**James Ledingham
Director**

**Anna Durney-Lynch
Director**

5 February 2026

Danesfort Childcare Facility CLG Directors' Responsibilities Statement For the Financial 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 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 and enable the financial statements to be readily and properly audited. 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.

Signed on behalf of the board

**James Ledingham
Director**

**Anna Durney-Lynch
Director**

5 February 2026

Independent Auditor's Report to the Members of Danesfort Childcare Facility CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Danesfort Childcare Facility CLG ('the company') for the financial year ended 31 August 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 August 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Independent Auditor's Report to the Members of Danesfort Childcare Facility CLG

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Patrick Duncan
for and on behalf of
DUNCAN FINANCIAL SERVICES LTD
Chartered Accountants and Statutory Auditors
Georgian House
12 Patrick Street
Kilkenny

18 February 2026

Danesfort Childcare Facility CLG

Appendix to the Independent Auditor's Report

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Danesfort Childcare Facility CLG
Income and Expenditure Account
For the Financial Year Ended 31 August 2025**

	Notes	2025 €	2024 €
Income	5	778,259	692,193
Expenditure		<u>(690,027)</u>	<u>(578,497)</u>
Surplus before interest		88,232	113,696
Interest receivable and similar income		<u>278</u>	<u>143</u>
Surplus for the financial year		<u><u>88,510</u></u>	<u><u>113,839</u></u>

Approved by the board on 5 February 2026 and signed on its behalf by:

James Ledingham
Director

Anna Durney-Lynch
Director

Danesfort Childcare Facility CLG
Balance Sheet
As at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	<u>930,459</u>	<u>760,315</u>
Current Assets			
Debtors	10	4,391	21,234
Cash at bank and in hand		<u>248,812</u>	<u>364,638</u>
		<u>253,203</u>	<u>385,872</u>
Creditors: amounts falling due within one year	11	<u>(82,211)</u>	<u>(74,191)</u>
Net Current Assets		<u>170,992</u>	<u>311,681</u>
Total Assets less Current Liabilities		<u>1,101,451</u>	<u>1,071,996</u>
amounts falling due after more than one year	12	<u>(67,849)</u>	<u>(126,904)</u>
Net Assets		<u><u>1,033,602</u></u>	<u><u>945,092</u></u>
Reserves			
Income and expenditure account		<u>1,033,602</u>	<u>945,092</u>
Members' Funds		<u><u>1,033,602</u></u>	<u><u>945,092</u></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.

Approved by the board on 5 February 2026 and signed on its behalf by:

James Ledingham
Director

Anna Durney-Lynch
Director

**Danesfort Childcare Facility CLG
Reconciliation of Members' Funds
As at 31 August 2025**

	Retained surplus	Total
	€	€
At 1 September 2023	831,253	831,253
Surplus for the financial year	<u>113,839</u>	<u>113,839</u>
At 31 August 2024	945,092	945,092
Surplus for the financial year	<u>88,510</u>	<u>88,510</u>
At 31 August 2025	<u><u>1,033,602</u></u>	<u><u>1,033,602</u></u>

Danesfort Childcare Facility CLG

Notes to the Financial Statements

For the Financial Year Ended 31 August 2025

1. General Information

Danesfort Childcare Facility CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 453124. The registered office of the company is 1 Father Campion Place, Danesfort, Co. Kilkenny 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 financial 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

Turnover comprises the invoice value of services 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:

Buildings	-	2% Straight line
Land	-	Nil
Fixtures, fittings and equipment	-	12.5% Reducing balance & 20% 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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Danesfort Childcare Facility CLG

Notes to the Financial Statements

For the Financial Year Ended 31 August 2025

Taxation

The company is a registered charity and is exempt from taxation on its income under the Taxes Consolidation Act, 1997.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

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. 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.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue, assist with the preparation of the financial statements and file documents with the Registrar of Companies.

5. Income

The income for the financial year is analysed as follows:

	2025	2024
	€	€
By Category:		
Creche receipts	189,451	222,207
Early Childhood Care and Education Scheme	88,440	72,864
National Childcare Scheme	221,327	171,707
AIM7	51,955	20,880
Core Funding	168,031	145,480
Other operating income	59,055	59,055
	<u>778,259</u>	<u>692,193</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of operating and managing a community based childcare centre for the benefit of the community of Danesfort, Co. Kilkenny and surrounding areas.

	2025	2024
	€	€
6. Operating surplus		
Operating surplus is stated after charging/(crediting):		
Depreciation and impairments of tangible assets	43,294	36,510
Amortisation of Government grants	(59,055)	(59,055)
	<u>43,294</u>	<u>36,510</u>

continued

**Danesfort Childcare Facility CLG
Notes to the Financial Statements
For the Financial Year Ended 31 August 2025**

7. Employees

The average monthly number of employees, including directors, during the financial year was 17, (2024 - 14).

	2025 Number	2024 Number
Childcare/Administration	<u>17</u>	<u>14</u>

8. Employee benefits

Total employee benefits (excluding employer pension costs) for the period falling within each band of €10,000: No staff were remunerated in the bands of €60,000 upwards.

Salary Band	Number of Employees
Band €0 to €60,000	<u>17</u>

9. Tangible assets

	Buildings	Land	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 September 2024	964,489	4,242	152,099	1,120,830
Additions	198,148	-	15,290	213,438
At 31 August 2025	<u>1,162,637</u>	<u>4,242</u>	<u>167,389</u>	<u>1,334,268</u>
Depreciation				
At 1 September 2024	265,704	-	94,811	360,515
Charge for the financial year	23,253	-	20,041	43,294
At 31 August 2025	<u>288,957</u>	<u>-</u>	<u>114,852</u>	<u>403,809</u>
Net book value				
At 31 August 2025	<u>873,680</u>	<u>4,242</u>	<u>52,537</u>	<u>930,459</u>
At 31 August 2024	<u>698,785</u>	<u>4,242</u>	<u>57,288</u>	<u>760,315</u>

10. Debtors

	2025 €	2024 €
Prepayments	<u>4,391</u>	<u>21,234</u>

**11. Creditors
Amounts falling due within one year**

	2025 €	2024 €
Taxation	19,858	19,265
Accruals	45,704	38,745
Deferred Income	16,649	16,181
	<u>82,211</u>	<u>74,191</u>

continued

Danesfort Childcare Facility CLG
Notes to the Financial Statements
For the Financial Year Ended 31 August 2025

12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Government grants (Note 15)	<u>67,849</u>	<u>126,904</u>
13. Taxation	2025	2024
	€	€
Creditors:		
PAYE	<u>19,858</u>	<u>19,265</u>
14. Details of creditors		
Security given in respect of creditors		
On 5 August 2009, Pobal and The Minister for Children registered a fixed charge over lands registered on folio 32338F, at Dundaryark, Danesfort, Co Kilkenny in respect of funding provided for the initial capital building project.		
15. Government Grants Deferred	2025	2024
	€	€
At 1 September 2024	<u>859,982</u>	<u>859,982</u>
Amortisation		
At 1 September 2024	<u>(733,078)</u>	<u>(674,023)</u>
Amortised in financial year	<u>(59,055)</u>	<u>(59,055)</u>
At 31 August 2025	<u>(792,133)</u>	<u>(733,078)</u>
Net book value		
At 31 August 2025	<u><u>67,849</u></u>	<u><u>126,904</u></u>
At 1 September 2024	<u><u>126,904</u></u>	<u><u>185,959</u></u>

Danesfort Childcare Facility CLG
Notes to the Financial Statements
For the Financial Year Ended 31 August 2025

16. Department of Public Expenditure and Reform Circular 13/2014

Grant 1

Agency:	Pobal
Sponsoring Government Department:	Department of Children and Youth Affairs
Grant Programme:	Early Education and Childcare
Purpose of the Grant:	Pay, general administration and service provision
Total grant approved:	88,440
Prepayment 2024/2025:	€7,452
Grant taken to income in the period:	€88,440
Cash received in the period:	90,096
Advance payment 2025/2026:	-€9,108
Term:	Expires August 2025
Received year ended:	31 August 2025
Capital Grant:	Nil
Restriction on use:	Support for pay and general administration

Grant 2

Agency:	Pobal
Sponsoring Government Department:	Department of Children and Youth Affairs
Grant Programme:	National Childcare Scheme
Purpose of the grant:	Pay, general administration and service provision
Total grant approved:	€221,247
Cash received in arrears:	€80
Grant taken to income in the period:	€221,347
Cash received in the period:	€227,224
Advance payment 2025/2026:	-€5,897
Term:	Expires 31 August 2025
Received year ended:	31 August 2025
Capital Grant:	Nil
Restriction on use:	Support for pay and general administration

**Danesfort Childcare Facility CLG
Notes to the Financial Statements
For the Financial Year Ended 31 August 2025**

Grant 3

Agency:	Pobal
Sponsoring Government Department:	Department of Children and Youth Affairs
Grant Programme:	Core Funding
Purpose of the grant:	Pay, general administration and service provision
Total grant approved:	€168,031
Prepayment 2024/2025:	€16,181
Grant taken to income in the period:	€168,031
Cash received in the period:	€168,499
Advance payment 2025/2026:	-€16,649
Received year ended:	Expires 31 August 2025
Term:	31 August 2025
Capital Grant:	Nil
Restriction on use:	Support for pay and general administration

Grant 4

Agency:	Pobal
Sponsoring Government Department:	Department of Children and Youth Affairs
Grant Programme:	AIM7
Purpose of the Grant:	Pay, general administration and service provision
Total grant approved:	€51,955
Prepayment 2024/2025:	€1,968
Grant taken to income in the period:	€51,955
Cash received in the period:	€51,463
Advance payment 2025/2026:	-€1,476
Term:	Expires 31 August 2025
Received year ended:	31 August 2025
Capital Grant:	Nil
Restriction on use:	Support for pay and general administration

Danesfort Childcare Facility CLG
Notes to the Financial Statements
For the Financial Year Ended 31 August 2025

17. 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 financial 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 € 1.

18. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

19. Related party transactions

No remuneration has been paid by the company to its directors.

The company had no related party transactions with its directors during the year.

20. Post-Balance Sheet Events

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

21. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 February 2026.