

Company registration number: 625302

Sundays Well Montessori Pre-School Ltd
Unaudited abridged financial statements
for the financial year ended 31 August 2025

Sundays Well Montessori Pre-School Ltd

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Sundays Well Montessori Pre-School Ltd

Directors and other information

Director	Niamh Cotter
Secretary	Majella Cotter
Company number	625302
Registered office	Boreen Dearg Rathpeacon Cork
Business address	Green Room Scoil Cholmcille Blarney Street Cork
Accountants	F.D.C. and Associates Ltd F.D.C. House Wellington Road Cork
Bankers	AIB 6/7 Blackpool Retail Park Blackpool Cork

Sundays Well Montessori Pre-School Ltd

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

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 the 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 she is 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 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 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 her to ensure that the financial statements and director's report comply with the Companies Act 2014. She is 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 on 20 March 2026



[Niamh Cotter \(Mar 21, 2026 14:29:24 GMT\)](#)

Niamh Cotter
Director

Sundays Well Montessori Pre-School Ltd

Director's responsibilities statement

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 11

- 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 F.D.C. and Associates Ltd, 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

Signed on behalf of the board on 20 March 2026



[Niamh Cotter \(Mar 21, 2026 14:29:24 GMT\)](#)

Niamh Cotter
Director

Sundays Well Montessori Pre-School Ltd

**Balance sheet
As at 31 August 2025**

	Note	31/08/25 €	€	31/08/24 €	€
Fixed assets					
Tangible assets	7	367		1,504	
		367	367	1,504	1,504
Current assets					
Debtors	8	982		1,020	
Cash at bank and in hand		19,636		13,009	
		20,618		14,029	
Creditors: amounts falling due within one year	9	(3,646)		(3,030)	
		(3,646)		(3,030)	
Net current assets			16,972		10,999
Total assets less current liabilities			17,339		12,503
Net assets			17,339		12,503
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			17,239		12,403
Shareholders funds			17,339		12,503

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 6 to 11 form part of these abridged financial statements.

Sundays Well Montessori Pre-School Ltd

Balance sheet (continued)

As at 31 August 2025

I, as director of Sundays Well Montessori Pre-School Ltd 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 shareholders 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);
- 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 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 director of the company on 20 March 2026 and signed by:



[Niamh Cotter \(Mar 21, 2026 14:29:24 GMT\)](#)

Niamh Cotter
Director

Sundays Well Montessori Pre-School Ltd

Notes to the abridged financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Boreen Dearg, Rathpeacon, Cork.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. 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.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Sundays Well Montessori Pre-School Ltd

Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

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:

Fittings fixtures and equipment - 25% straight line

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.

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.

Sundays Well Montessori Pre-School Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 August 2025

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs).

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

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.

Sundays Well Montessori Pre-School Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 August 2025

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 2).

The aggregate payroll costs incurred during the financial year were:

	Period ended 31/08/25	Period ended 31/08/24
	€	€
Wages and salaries	74,570	50,720
Social insurance costs	3,156	2,183
Other retirement benefit costs	1,532	972
	<u>79,258</u>	<u>53,875</u>

5. Directors remuneration

The director's aggregate remuneration was as follows:

	Period ended 31/08/25	Period ended 31/08/24
	€	€
Emoluments in respect of qualifying services	46,242	30,960
Pension contributions to defined contribution plans in respect of qualifying services	1,532	972
	<u>47,774</u>	<u>31,932</u>

6. Appropriations of profit and loss account

	31/08/25	31/08/24
	€	€
At the start of the financial year	12,403	7,304
Profit for the financial year	4,836	5,099
At the end of the financial year	<u>17,239</u>	<u>12,403</u>

Sundays Well Montessori Pre-School Ltd

**Notes to the abridged financial statements (continued)
Financial year ended 31 August 2025**

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 September 2024 and 31 August 2025	6,391	6,391
Depreciation		
At 1 September 2024	4,887	4,887
Charge for the financial year	1,137	1,137
At 31 August 2025	6,024	6,024
Carrying amount		
At 31 August 2025	367	367
At 31 August 2024	1,504	1,504

8. Debtors

	31/08/25 €	31/08/24 €
Other debtors	500	500
Prepayments	482	520
	982	1,020

9. Creditors: amounts falling due within one year

	31/08/25 €	31/08/24 €
Other creditors including tax and social insurance	1,801	1,185
Accruals	1,845	1,845
	3,646	3,030

10. Events after the end of the reporting period

There have been no significant events since the Balance Sheet date that would require disclosure in or adjustment to the financial statements.

Sundays Well Montessori Pre-School Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 August 2025

11. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	31/08/25	31/08/24
	€	€
At the start of the financial year	-	285
Amounts repaid during the financial year	-	(285)
	<hr/>	<hr/>
At the end of the financial year	-	-
	<hr/> <hr/>	<hr/> <hr/>

Disclosure for each director or other person is as follows:

Niamh Cotter

	31/08/25	31/08/24
	€	€
At the start of the financial year	-	285
Amounts repaid during the financial year	-	(285)
	<hr/>	<hr/>
At the end of the financial year	-	-
	<hr/> <hr/>	<hr/> <hr/>

12. Change of year end

The company has changed it's year end from 31/12 to 31/08 in 2024.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 20 March 2026.


Niamh Cotter (Mar 21, 2026 14:29:24 GMT)

Niamh Cotter
Director







SWMPL Abridged accounts 31.08.2025

Final Audit Report

2026-03-21

Created:	2026-03-21
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