

Company Number: 459312

Ardnaree Community Playgroup CLG
Annual Report and Financial Statements
for the financial year ended 31 August 2025

RBK Business Advisers Limited
Chartered Accountants and Statutory Audit Firm
Breaffy Road,
Castlebar
Co Mayo
Ireland

Ardnaree Community Playgroup CLG

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Ardnaree Community Playgroup CLG

DIRECTORS AND OTHER INFORMATION

Directors	Fiona McLoughlin Anne Glacken Fiona Judge Doireann Cawley (Resigned 13 November 2025) Lorraine O'Malley (Appointed 13 November 2025)
Company Secretary	Lorraine O'Malley (Appointed 13 November 2025) Doireann Cawley (Resigned 13 November 2025)
Company Number	459312
Charity Number	CHY 9278
Registered Office and Business Address	Ardnaree Ballina Co Mayo Ireland
Auditors	RBK Business Advisers Limited Chartered Accountants and Statutory Audit Firm Breaffy Road, Castlebar Co Mayo Ireland
Bankers	Bank of Ireland Ballina Mayo Ireland
Solicitors	Ian Dodd Abbey Street Ballina Mayo Ireland
Members	Fiona Judge (Treasurer) Doireann Cawley (Secretary) Fiona McLoughlin (Chairperson) Jane Casey Anne Glacken Sarah Lynch Grainne Lynch Lorraine O'Malley Michelle McLoughlin

Ardnaree Community Playgroup 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

The principal activity of the company is the provision of childcare services in the Ardnaree area of Ballina, Co. Mayo.

The Company is limited by guarantee not having a share capital.

Principal Risks and Uncertainties

The company is dependent on government funding from the Department of Children & Youth Affairs and Pobal. This funding is not a guaranteed source of income.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €10,334 (2024 - €(30,821)).

At the end of the financial year, the company has assets of €85,749 (2024 - €75,894) and liabilities of €17,134 (2024 - €17,613). The net assets of the company have increased by €10,334.

Directors and Secretary

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

Fiona McLoughlin
Anne Glacken
Fiona Judge
Doireann Cawley (Resigned 13 November 2025)
Lorraine O'Malley (Appointed 13 November 2025)

The secretaries who served during the financial year were:

Lorraine O'Malley (Appointed 13 November 2025)
Doireann Cawley (Resigned 13 November 2025)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Anne Glacken served as Treasurer in the financial year. Fiona Judge took over this role in the following period, with Anne Glacken supervising, with the intention of handing the role over completely after August 2025.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

MCP Accountants resigned as auditors during the financial year and the directors appointed RBK Business Advisers Limited, (Chartered Accountants), to fill the vacancy.

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.

Ardnaree Community Playgroup 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 established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Ardnaree, Ballina, Co Mayo.

Signed on behalf of the board

Fiona McLoughlin
Director

Anne Glacken
Director

28 January 2026

Ardnaree Community Playgroup 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" 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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

INDEPENDENT AUDITOR'S REPORT

to the Members of Ardnaree Community Playgroup CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Ardnaree Community Playgroup CLG ('the company') for the financial year ended 31 August 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement 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.

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"; 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 Ardnaree Community Playgroup 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.

Matthew Higgins

for and on behalf of

RBK BUSINESS ADVISERS LIMITED

Chartered Accountants and Statutory Audit Firm

Breaffy Road,

Castlebar

Co Mayo

Ireland

28 January 2026

Ardnaree Community Playgroup 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.

Ardnaree Community Playgroup CLG

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Income		151,065	128,250
Expenditure		<u>(140,731)</u>	<u>(159,071)</u>
Surplus/(deficit) for the financial year		<u>10,334</u>	<u>(30,821)</u>
Total comprehensive income		10,334	(30,821)
Retained surplus brought forward		<u>58,281</u>	<u>89,102</u>
Retained surplus carried forward		<u><u>68,615</u></u>	<u><u>58,281</u></u>

Ardnaree Community Playgroup CLG

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>13,970</u>	<u>17,425</u>
Current Assets			
Debtors	8	995	853
Cash and cash equivalents		<u>70,784</u>	<u>57,616</u>
		<u>71,779</u>	<u>58,469</u>
Creditors: amounts falling due within one year	10	<u>(15,787)</u>	<u>(15,042)</u>
Net Current Assets		<u>55,992</u>	<u>43,427</u>
Total Assets less Current Liabilities		<u>69,962</u>	<u>60,852</u>
amounts falling due after more than one year	11	<u>(1,347)</u>	<u>(2,571)</u>
Net Assets		<u><u>68,615</u></u>	<u><u>58,281</u></u>
Reserves			
Income and expenditure account		<u>68,615</u>	<u>58,281</u>
Equity attributable to owners of the company		<u><u>68,615</u></u>	<u><u>58,281</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 28 January 2026 and signed on its behalf by:

Fiona McLoughlin
Director

Anne Glacken
Director

Ardnaree Community Playgroup CLG

CASH FLOW STATEMENT

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		10,334	(30,821)
Adjustments for:			
Depreciation		6,975	6,307
Amortisation of government grants		(1,224)	(1,387)
		<u>16,085</u>	<u>(25,901)</u>
Movements in working capital:			
Movement in debtors		(142)	785
Movement in creditors		745	9,720
		<u>16,688</u>	<u>(15,396)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(3,520)	(13,480)
		<u>13,168</u>	<u>(28,876)</u>
Net increase/(decrease) in cash and cash equivalents		57,616	86,492
Cash and cash equivalents at beginning of financial year		57,616	57,616
Cash and cash equivalents at end of financial year	9	<u>70,784</u>	<u>57,616</u>

Ardnaree Community Playgroup CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Ardnaree Community Playgroup CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is Ardnaree, Ballina, Co Mayo, Ireland 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 year ended 31 August 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

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" 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.

Income

Funds received from government departments are subject to specific conditions imposed by the donors or grant making institutions.

Income represents the funds granted from the following bodies:

- Department of Children & Youth Affairs;
- Pobal;

Other Income represents the total income derived from parents contributions to childcare fees in the year.

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:

Fixtures, fittings and equipment	- 20% 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.

Leasing

Rentals payable under operating leases are dealt with in the Income and Expenditure Account as incurred over the period of the rental agreement.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Ardnaree Community Playgroup CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 has charitable status, number CHY 9278

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. Any amounts unspent are deferred until the following period.

Financial Instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the income and expenditure account in that financial year.

Impairment of assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting assumptions below to be its significant accounting judgements:

Going Concern:

The financial statements have been prepared on going concern basis as the directors believe that no material uncertainties exist. The directors have considered the level of funds held and the expected level of income and expenditure for 12 months from approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the company to be able to continue as a going concern basis.

Useful Lives of Tangible Fixed Assets:

Long-lived assets comprising primarily of fixtures, fittings and equipment represent the total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation

Ardnaree Community Playgroup CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

of the assets. Changes in the useful lives can have a significant impact on the depreciation and amortisation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €13,970 (2024: €17,425).

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. Operating surplus/(deficit)	2025	2024
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	6,975	6,307
Operating lease rentals		
- Land and buildings	12,000	12,000
Amortisation of Government grants	(1,224)	(1,387)
	<u><u> </u></u>	<u><u> </u></u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 5).

	2025	2024
	Number	Number
Childcare Assistants	4	5
	<u><u> </u></u>	<u><u> </u></u>

7. Tangible assets

	2025	2024
	€	€
		Fixtures, fittings and equipment
		€
Cost or Valuation		
At 1 September 2024		64,728
Additions		3,520
		<u> </u>
At 31 August 2025		68,248
		<u> </u>
Depreciation		
At 1 September 2024		47,303
Charge for the financial year		6,975
		<u> </u>
At 31 August 2025		54,278
		<u> </u>
Net book value		
At 31 August 2025		13,970
		<u><u> </u></u>
At 31 August 2024		17,425
		<u><u> </u></u>

8. Debtors	2025	2024
	€	€
Prepayments	995	853
	<u><u> </u></u>	<u><u> </u></u>
9. Cash and cash equivalents	2025	2024
	€	€
Cash and bank balances	70,784	57,616
	<u><u> </u></u>	<u><u> </u></u>

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Payments received on account	10,528	12,075
Taxation	250	425
Accruals	5,009	2,542
	<u>15,787</u>	<u>15,042</u>

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the statutory rates per month.

The terms of the accruals are based on the underlying contracts.

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Government grants	1,347	2,571
	<u>1,347</u>	<u>2,571</u>

12. State Funding

Agency	Pobal
Government Department	Department of Children & Youth Affairs
Grant Programme	Early Childhood Care & Education 2024-2025
Purpose of the Grant	Pay and general administration; Service Provision;
Term	01/09/2024 - 31/08/2025
Total Fund	- Cash Received in the period - €74,795 - Fund taken to income in the period - €75,899
Fund deferred at financial year end	€7,728
Received in the financial year	01/09/2024 - 31/08/2025
Capital Grant	No
Restriction on use	For purposes stated above

Ardnaree Community Playgroup CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Agency	Pobal
Government Department	Department of Children & Youth Affairs
Grant Programme	AIM Level 7 2024-2025
Purpose of the Grant	Pay & general administration; Service provision;
Term	01/09/2024 - 31/08/2025
Total Fund	- Cash Received in the period - €28,044 - Fund taken to income in the period - €28,044
Fund due at financial year end	€Nil
Received in the financial year	01/09/2024 - 31/08/2025
Capital Grant	No
Restriction on use	For purposes stated above
Agency	Pobal
Government Department	Department of Children & Youth Affairs
Grant Programme	Core Funding 2024-2025
Purpose of the Grant	Pay and general administratin; Service provision.
Term	01/09/2024 - 31/08/2025
Total Fund	- Cash Received in the period - €33,285 - Fund taken to income in the period - €33,728
Fund deferred at financial year end	€2,800.25
Received in the financial year	01/09/2024 - 31/08/2025
Capital Grant	No
Restriction on Use	For purposes stated above
Agency	Pobal
Government Department	Department of Children & Youth Affairs
Grant Programme	NCS Programme Funding
Purpose of the Grant	Service Provision
Term	01/09/2024 - 31/08/2025
Total Fund	- Cash Received in the period - €7,615. - Fund taken to income in the period - €7,615
Fund deferred or due at financial year end	Nil
Received in the financial year	01/09/2024 - 31/08/2025
Capital Grant	Yes
Restriction on Use	For purposes stated above

Ardnaree Community Playgroup CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

13. 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.

14. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Land and Buildings	
	2025	2024
	€	€
Due:		
Within one year	12,000	12,000
	<u> </u>	<u> </u>

15. Capital commitments

Capital commitments at the year end related to the purchase of a new cooker and hood. This will be grant funded by Bia Blasta in the amount of €1,000.

16. Related party transactions

There were no related party transactions in the period.

17. Post-Balance Sheet Events

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

18. Government Grants & State Funding

In relation to Circular 13/2014 as issued by the Department of Public Expenditure and Reform the following is noted:

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards : Nil

Overall figure for total employer pension contributions : Nil

The company also has 1 participant from a Community Employment Scheme, assisting in the Playgroup.

Grants are accounted for on the cash basis.

Tax Clearance:

The company is compliant with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.