

**Registration number 620855**

**Kid Kare Creche & Montessori Limited**

**Abridged accounts**

**for the year ended 30th April 2025**

## **Kid Kare Creche & Montessori Limited**

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## **Kid Kare Creche & Montessori Limited**

### **Directors and other information**

Directors	Sharon Graham Porter Keith Porter
Secretary	Keith Porter
Company number	620855
Registered office	Townalarry Donegal Town Co. Donegal
Accountants	Noel Cassidy & Co Accountants Limited  Upper Ballymacool Letterkenny Co. Donegal
Business address	Townalarry Donegal Town Co. Donegal
Bankers	Bank of Ireland The Diamond Donegal Town Co. Donegal  Ulster Bank The Diamond Donegal Town Co. Donegal

**Kid Kare Creche & Montessori Limited**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**Directors' and secretary and their interests in shares of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/04/25</b>	<b>30/04/24</b>
Sharon Graham Porter	50	50
Keith Porter	50	50

The original report was approved by the board on and signed on its behalf by Sharon Graham Porter and Keith Porter.

## **Kid Kare Creche & Montessori Limited**

### **Statement of directors responsibilities and declaration on unaudited financial statements**

#### **General responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. 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 5 to 10 :

- 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 judgements 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 Noel Cassidy & Co Accountants Limited, Accountants & Taxation Consultants, all the company's accounting records and provided all the information, books or documents 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 30th April 2025.

On behalf of the board

**Sharon Graham Porter**  
**Director**

**Keith Porter**  
**Director**

**Date:**

**Kid Kare Creche & Montessori Limited**

**Accountants' report on the unaudited financial statements to the directors of  
Kid Kare Creche & Montessori Limited**

We have compiled the financial statements for the year ended 30 April 2025 set out on pages 5 to 10.

**Respective responsibilities of directors and accountants**

As described on page 3 the directors are responsible for ensuring that the company maintains proper accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapters 15 and 16 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Kid Kare Creche & Montessori Limited from the accounting records, information and explanations supplied to us by the company.

**Scope of work**

We have compiled the financial statements in accordance with the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**Noel Cassidy & Co Accountants Limited**

**Upper Ballymacool  
Letterkenny  
Co. Donegal**

**Date: 20 January 2026**

**Kid Kare Creche & Montessori Limited**

**Abridged balance sheet  
as at 30 April 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		189,533		182,918
Financial assets	3		1,464,313		1,404,313
			<u>1,653,846</u>		<u>1,587,231</u>
<b>Current assets</b>					
Debtors		889,523		708,333	
Cash at bank and in hand		256,321		161,068	
		<u>1,145,844</u>		<u>869,401</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(66,988)</u>		<u>(141,186)</u>	
<b>Net current assets</b>			<u>1,078,856</u>		<u>728,215</u>
<b>Total assets less current liabilities</b>			2,732,702		2,315,446
<b>Creditors: amounts falling due after more than one year</b>			<u>(198,208)</u>		<u>(236,442)</u>
<b>Net assets</b>			<u>2,534,494</u>		<u>2,079,004</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>2,534,494</u>		<u>2,079,004</u>
<b>Equity shareholders' funds</b>			<u>2,534,494</u>		<u>2,079,004</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;

(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

**The notes on pages 7 to 10 form an integral part of these financial statements.**

**Kid Kare Creche & Montessori Limited**

The abridged accounts were approved by the Board on and signed on its behalf by

.....  
**Sharon Graham Porter**  
**Director**

.....  
**Keith Porter**  
**Director**

**Kid Kare Creche & Montessori Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value of sales made during the year.

**1.3. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	20% Straight Line
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**1.4. Financial assets**

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

**1.5. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**Kid Kare Creche & Montessori Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

<b>2025</b>	<b>2024</b>
<b>40</b>	<b>30</b>
<u>          </u>	<u>          </u>

**Employment costs**

Wages and salaries  
Other pension costs

<b>2025</b>	<b>2024</b>
<b>€</b>	<b>€</b>
895,469	866,334
24,000	32,500
<u>919,469</u>	<u>898,834</u>

**2.1. Directors' remuneration**

Remuneration and other emoluments  
Pension contributions to defined contribution schemes  
Sums paid to third parties

<b>2025</b>	<b>2024</b>
<b>€</b>	<b>€</b>
78,440	108,610
24,000	32,500
800	-
<u>103,240</u>	<u>141,110</u>

Number of directors to whom retirement benefits  
are accruing under a money purchase scheme

<b>Number</b>	<b>Number</b>
<u>2</u>	<u>-</u>

**Kid Kare Creche & Montessori Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**3. Fixed assets**

	<b>Tangible fixed assets €</b>	<b>Financial assets €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 May 2024	228,792	1,404,313	1,633,105
Additions	19,823	60,000	79,823
At 30 April 2025	<u>248,615</u>	<u>1,464,313</u>	<u>1,712,928</u>
<b>Depreciation and</b>			
At 1 May 2024	45,875	-	45,875
Charge for year	13,207	-	13,207
At 30 April 2025	<u>59,082</u>	<u>-</u>	<u>59,082</u>
<b>Net book values</b>			
At 30 April 2025	<u><u>189,533</u></u>	<u><u>1,464,313</u></u>	<u><u>1,653,846</u></u>

	<b>Tangible fixed assets €</b>	<b>Financial assets €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 May 2023	195,939	1,320,485	1,516,424
Additions	32,854	83,828	116,682
At 30 April 2024	<u>228,793</u>	<u>1,404,313</u>	<u>1,633,106</u>
<b>Depreciation and</b>			
At 1 May 2023	33,059	-	33,059
Charge for year	12,816	-	12,816
At 30 April 2024	<u>45,875</u>	<u>-</u>	<u>45,875</u>
<b>Net book values</b>			
At 30 April 2024	<u><u>182,918</u></u>	<u><u>1,404,313</u></u>	<u><u>1,587,231</u></u>

**4. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**Kid Kare Creche & Montessori Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

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**5. Approval of financial statements**

The board of directors approved these financial statements for issue on .