

Company Number: 603100

Kildare Kidz@Play School & After School Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

Kildare Kidz@Play School & After School Limited
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Kildare Kidz@Play School & After School Limited
DIRECTORS AND OTHER INFORMATION

Directors	Jessica McGrath Evelyn Reilly
Company Secretary	Evelyn Reilly
Company Number	603100
Registered Office	8 Central Park Clane Co. Kildare
Business Address	14 - 15 The Grove Newtown Hall Maynooth Co. Kildare
Accountants	Greely & Company (Accounting & Taxation Services) Limited Chartered Accountants Mill House Millbrook Naas Co. Kildare
Bankers	Permanent TSB Main Street Maynooth Co. Kildare

Kildare Kidz@Play School & After School Limited

BALANCE SHEET

as at 31 August 2025

	2025	2024
	€	€
Fixed Assets	4,469	8,059
Current assets	18,732	7,867
Creditors: amounts falling due within one year	(5,193)	(10,420)
Net Current Assets/(Liabilities)	13,539	(2,553)
Total Assets less Current Liabilities	18,008	5,506
Accruals and deferred income	(18,181)	(19,848)
Net Liabilities	(173)	(14,342)
Capital and Reserves	(173)	(14,342)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Kildare Kidz@Play School & After School Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 17 February 2026 and signed on its behalf by:

Jessica McGrath
Director

Evelyn Reilly
Director

Kildare Kidz@Play School & After School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Kildare Kidz@Play School & After School Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 603100. The registered office of the company is 8 Central Park, Clane, Co. Kildare. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of goods 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:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Kildare Kidz@Play School & After School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Government grants

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

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
(Loss)/Profit brought forward	(14,442)	25,926
Profit/(loss) for the financial year	14,169	(40,368)
Loss carried forward	(273)	(14,442)

4. Critical Accounting Judgements and Estimates

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operational existence for the foreseeable future.

The company achieved a profit for the financial year ended 31 August 2025 of €14,169 and, at the balance sheet date, the company's total liabilities exceeded its total assets by €173. The company's ability to continue as a going concern is dependent on sufficient funding being available and the continued support of the company's financiers and its shareholders/directors.

To date the company has enjoyed the continued support of its financiers including the directors. The directors consider the going concern basis to be appropriate since they envisage that the necessary funding and financial support will be available as required. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

5. Post-Balance Sheet Events

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

6. State Funding

Agency	POBAL
Government Department	Department of Children and Youth Affairs
Grant Programme	School Age Childcare Equipment Grant - 2017
Purpose of the Grant	Purchase of Equipment
Term	8 years
Total fund	€5,000
Taken to income	€521
Fund deferred/due at financial year end	€Nil
Amount due at financial year end	€Nil
Capital Grant	The company provides an undertaking that the state's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Children and Youth Affairs and the Department of Public Expenditure and Reform

Kildare Kidz@Play School & After School Limited
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for the financial year ended 31 August 2025

	Restriction on use	Purchase of equipment
	Tax Clearance	Yes
	Compliant with Relevant Circulars	Yes
7.	Agency	POBAL
	Government Department	Department of Children and Youth Affairs
	Government Grant	Early Childhood Care and Education Programme ECCE
	Purpose of the Grant	Service provision
	Term	1 year
	Total Fund	€480,364
	Taken to Income	€480,364
	Received in the financial year	€480,364
	Fund deferred/due at financial year end	€Nil
	Amount due at financial year	€Nil
	Capital Grant	No
	Restriction on use	Provision of childcare
	Tax Clearance	Yes
	Compliant with Relevant Circulars	Yes

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8.	Agency	POBAL
	Government Department	Department of Children and Youth Affairs
	Grant Programme	Ventilation and Outdoor Capital Grant 2021
	Purpose of the Grant	Purchase of Equipment
	Term	8 years
	Total fund	€4,500
	Taken to income	€563
	Fund deferred or due at financial year end	€2,155
	Amount due at financial year end	€Nil
	Capital Grant	The company provides an undertaking that the state's investment is protected and will not be used as security for any other activity without prior consultation with the Department of Children and Youth Affairs and the Department of Public Expenditure and Reform
	Restriction on use	Purchase of equipment
	Tax Clearance	Yes
	Compliant with Relevant Circulars	Yes

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.