

Company registration number: 377784

**Scoil Chaitriona Senior After School Service - Stay and Play
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements
for the financial year ended 31 August 2025**

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Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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 the 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

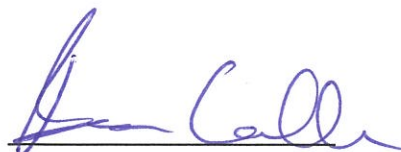
In preparing these financial statements, the directors are required to:

- select suitable accounting policies 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 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 profit or loss 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. 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.



Mary Doheny
Director



Brian Cullen
Director

Date: 25-3-26

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**Statement of financial position
As at 31 August 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	10	<u>2,247</u>		<u>3,198</u>	
			2,247		3,198
Current assets					
Cash at bank and in hand		<u>247,708</u>		<u>232,534</u>	
		247,708		232,534	
Creditors: amounts falling due within one year	11	<u>(7,261)</u>		<u>(7,034)</u>	
Net current assets			<u>240,447</u>		<u>225,500</u>
Total assets less current liabilities			<u>242,694</u>		<u>228,698</u>
Net assets			<u><u>242,694</u></u>		<u><u>228,698</u></u>
Capital and reserves					
Profit and loss account	13		<u>242,694</u>		<u>228,698</u>
Members funds			<u><u>242,694</u></u>		<u><u>228,698</u></u>

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 Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 11 form part of these abridged financial statements.

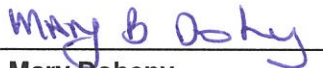
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Statement of financial position (continued)
As at 31 August 2025

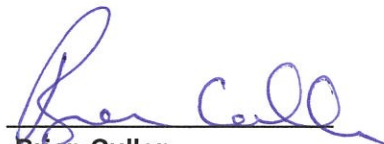
We, as directors of Scoil Chaitriona Senior After School Service - Stay and Play state that:

- 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 members 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);
- 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 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 directors on25-3-26..... and authorised for issue on ...25-3-26..... They were signed on behalf of the board by:



Mary Doherty
Director



Brian Cullen
Director

The notes on pages 4 to 11 form part of these abridged financial statements.

**Scoil Chaitriona Senior After School Service - Stay and Play
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**Notes to the abridged financial statements
Financial year ended 31 August 2025**

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through the income statement, and comply with the financial reporting standards 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 and Section 1A of FRS 102.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

These financial statements have been prepared on a going concern basis, on the understanding that Pobal will continue to financially support the company to allow it to meet its liabilities as and when they fall due for at least twelve months from the date of approval of the financial accounts.

Income

Income consists of afterschool income from both parental fees and pobal government supports. All income is recognised when the charity is entitled to the income.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any vat which cannot be recovered. Costs are allocated between the expenditure categories of the Income statement on a basis designed to reflect the use of the resource.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. The Charity No is CHY 15905.

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

Tangible assets

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 basis

The carrying value of tangible fixed assets are reviewed annually for impairment if periods or changes in circumstances indicate the carrying value may not be recoverable.

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

Trade and Other Debtors

Trade and Other Debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of the future receipts discounted at a market rate. Subsequently they are measured at amortised cost less any provision for impairment.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and Other Creditors

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

Taxation

No charge to taxation arises as the company has charitable status under Section 207 and 208 of the Tax 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.

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.

2. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

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

3. Income

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principle activity of the operation of an afterschool service funded by government grants from Pobal and parental fees.

	2025	2024
	€	€
After school fees	8,655	9,051
Grants received from An Pobal	121,083	111,860
	<u>129,738</u>	<u>120,911</u>

4. Other operating income

	2025	2024
	€	€
Revenue Grants Received	<u>121,083</u>	<u>111,860</u>

5. Operating surplus

Operating surplus is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	<u>951</u>	<u>951</u>

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

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 - (2024: 3).

	2025	2024
	Number	Number
Employees	4	3
	<u>4</u>	<u>3</u>

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	70,927	62,167
Social insurance costs	6,514	5,697
	<u>77,441</u>	<u>67,864</u>

7. Directors remuneration

	2025	2024
	€	€
	<u> </u>	<u> </u>

No directors received any remuneration during the year (2023 : €Nil).

8. Tax on surplus

	2025	2024
	€	€
Tax on surplus	<u>-</u>	<u>-</u>

There is no charge to taxation as the the company has charitable status . Charity number CHY 15905

9. Appropriations of income statement

	2025	2024
	€	€
At the start of the financial year	228,698	206,936
Surplus/(deficit) for the financial year	13,996	21,762
At the end of the financial year	<u>242,694</u>	<u>228,698</u>

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

10. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 August 2025	55,861	55,861
At 1 September 2024 and 31 August 2025	<u>55,861</u>	<u>55,861</u>
Depreciation		
At 1 September 2024	52,663	52,663
Charge for the financial year	951	951
At 31 August 2025	<u>53,614</u>	<u>53,614</u>
Carrying amount		
At 31 August 2025	<u>2,247</u>	<u>2,247</u>
At 31 August 2024	<u>3,198</u>	<u>3,198</u>

There were no assets held under Finance leases included in the tangible fixed assets.

11. Creditors: amounts falling due within one year

	2025	2024
	€	€
PAYE	4,061	4,034
Accruals	3,200	3,000
	<u>7,261</u>	<u>7,034</u>

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

12. Directors Transactions

The following amounts are repayable to the directors

	2025	2024
	€	€
Mary Doheny	410	410
At the end of the financial year	<u>410</u>	<u>410</u>

13. Reserves

	Called Up Share Capital €	Income Statement €	Total €
At 01/09/2024	-	206,936	206,936
Surplus/(defecit) for the year		21,762	21,762
Total comprehensive income for the year	-	21,762	21,762
Issue of Shares			
At 31/8/24 and 01/09/2024	-	228,698	228,698
Surplus for the year		13,996	13,996
Total comprehensive income for the year	-	13,996	13,996
At 31/08/25	-	242,694	242,694

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

14. Post-Balance Sheet Events

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

15. Ethical standards

The firm has availed of ES-PASSE. In common with many other businesses of its size and nature, we use our auditors to prepare and submit tax returns to the revenue and assist with the preparation of the financial statements.

16. Approval of financial statements

The board of directors approved these abridged financial statements for issue on
25/03/26