

Company registration number: 422419

**Ballygarvan Tynyots Community Playschool Limited
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial year ended 31 August 2025

Ballygarvan Tynyots Community Playschool Limited
(A Company Limited by Guarantee and not having Share Capital)

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Ballygarvan Tinytots Community Playschool Limited
Company limited by guarantee

Directors and other information

Directors	Susan McGillicuddy Barbara Kingston (retired 14 09 2025) Sarah O Sullivan Jeremy O Leary (retired 14 09 2025) Laura O Callaghan (appointed 18 09 2025) Brian Quilligan (appointed 18 09 2025)
Secretary	Breeda O Driscoll
Company number	422419
Registered office	C/o Breeda O Driscoll Ballinphellic Ballinhassig Co Cork
Accountants	Bambury Fitzgerald & Co 17 Main Street Kinsale Co Cork
Bankers	Allied Irish Bank Main Street Carrigaline Co Cork

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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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Ballygarvan Tynyots Community Playschool Limited
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Balance sheet
As at 31 August 2025

	2025	2024
	€	€
Fixed assets	9,464	11,890
Current assets	82,878	30,879
Creditors: amounts falling due within one year	(3,643)	(3,514)
Net current assets	79,235	27,365
Total assets less current liabilities	88,699	39,255
Creditors: amounts falling due after more than one year	(24,000)	(24,000)
Accruals and deferred income	(1,250)	(1,250)
Net assets	63,449	14,005
Capital and reserves	63,449	14,005

We, as directors of Ballygarvan Tynyots Community Playschool 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

Ballygarvan Tynyots Community Playschool Limited
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Balance sheet (continued)
As at 31 August 2025

These abridged financial statements were approved by the board of directors on 5 February 2026 and signed on behalf of the board by:

Susan McGillicuddy
Director

Breeda O Driscoll
Secretary

Ballygarvan Tinytots Community Playschool Limited
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Notes to the abridged financial statements
Financial year ended 31 August 2025

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is C/o Breeda O Driscoll, Ballinphellic, Ballinhassig, Co Cork.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Turnover

Turnover represents the income received in the period from the ECCE scheme funding, from registration fees and from donations.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

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:

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.

4. Limited by guarantee

The company is limited by guarantee and therefore does not have a share capital

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

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	14,005	20,306
Profit/(loss) for the financial year	49,444	(6,301)
At the end of the financial year	<u>63,449</u>	<u>14,005</u>