

Company registration number: 459178

Ardcarne Community Childcare Services CLG

Financial statements

for the financial year ended 31 August 2025

Ardcarne Community Childcare Services CLG

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Ardcarne Community Childcare Services CLG
Company limited by guarantee

Directors and other information

Directors	Sinead Slein Niamh Tansey Linda McLoughlin Ronan Harney
Secretary	Sinead Slein
Company number	459178
Registered office	Ardcarne Community Childcare Services Limited Cootehall National School, Boyle, Co. Roscommon, F52 TV26
Auditor	FSN Accountants Limited 8 Fair Green Leitrim Village Carrick on Shannon Co Leitrim
Bankers	Allied Irish Bank Main Street Carrick on Shannon Co Leitrim
Solicitors	Cathal L Flynn St Georges Terrace Carrick-on-Shannon Co. Leitrim

Ardcarne Community Childcare Services CLG

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31/08/25.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Sinead Slein
Niamh Tansey
Linda McLoughlin
Ronan Harney

Secretary: Sinead Slein

This is a company limited by guarantee without share capital. The directors have no interest in shares.

Principal activities

The principal activity of the company is to provide affordable, family friendly, child centered quality and accessible playgroup and childcare facilities and services. There has been no significant changes in their activities during the year ended 31 August 2025.

Future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Results

Deficit for the period 2025 was €10,898 (Deficit 2024 €6,918). Reserves for 2025 €107,653 (2024 €118,551).

Events after the end of the reporting period

There are no significant events since the balance sheet date that need to be reported in the financial statements.

Research and development

The company did not engage in research and development activity during the year.

Branch Operations

The directors acknowledge their responsibility for ensuring compliance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulation 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Cootehall National School, Boyle, Co Roscommon, F52 TV26.

Ardcarne Community Childcare Services CLG

Directors report (continued)

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with Section 383(2) of the Companies Act, 2014 the auditors, FSN Accountants Ltd, T/A Donal Neary & Co, Chartered Accountants and Registered Auditors will continue in office.

This report was approved by the board of directors on 25/03/26 and signed on behalf of the board by:

Sinead Slein
Director

Linda McLoughlin
Director

Ardcarne Community Childcare Services CLG

Directors responsibilities statement

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 and enable the financial statements to be 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.

**Independent auditor's report to the members of
Ardcarne Community Childcare Services CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Ardcarne Community Childcare Services CLG (the 'company') for the financial year ended 31/08/25 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/08/25 and of its loss 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 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 further described in the auditor's responsibilities for the audit of the financial statements section of our report. We have independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Service Authority ('ISSA') Ethical Standard, and the provisions available for small entities, in the circumstances set out in 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.

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 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.

**Independent auditor's report to the members of
Ardcarne Community Childcare Services CLG (continued)**

Emphasis of matter

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where: the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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 financial statements are in agreement with the accounting records.

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 material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Independent auditor's report to the members of
Ardcarne Community Childcare Services CLG (continued)**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

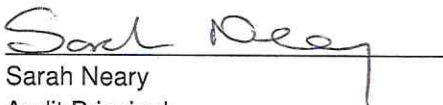
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 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.

**Independent auditor's report to the members of
Ardcarne Community Childcare Services CLG (continued)**

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 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.



Sarah Neary

Audit Principal

For and on behalf of

FSN Accountants Limited

Chartered Accountant & Statutory Auditor

8 Fair Green

Leitrim Village

Carrick on Shannon

Co Leitrim

Date: 25/03/26

Ardcarne Community Childcare Services CLG

**Profit and loss account
Financial year ended 31/08/25**

	Note	2025 €	2024 €
Turnover		40,758	32,652
Gross profit		<u>40,758</u>	<u>32,652</u>
Administrative expenses		(173,833)	(110,301)
Other operating income		122,790	71,031
Operating loss		<u>(10,285)</u>	<u>(6,618)</u>
Interest payable and similar expenses		(613)	(300)
Loss before taxation		<u>(10,898)</u>	<u>(6,918)</u>
Tax on loss		-	-
Loss for the financial year		<u><u>(10,898)</u></u>	<u><u>(6,918)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 16 form part of these financial statements.

Ardcarne Community Childcare Services CLG

**Statement of income and retained earnings
Financial year ended 31/08/25**

	2025	2024
	€	€
Loss for the financial year	(10,898)	(6,918)
Retained earnings at the start of the financial year	<u>118,551</u>	<u>125,469</u>
Retained earnings at the end of the financial year	<u><u>107,653</u></u>	<u><u>118,551</u></u>

Ardcarne Community Childcare Services CLG

**Balance sheet
As at 31/08/25**

		2025		2024	
	Note	€	€	€	€
Fixed assets					
Tangible assets	7	52,067		54,753	
			52,067		54,753
Current assets					
Debtors	8	829		486	
Cash at bank and in hand		70,211		81,216	
		71,040		81,702	
Creditors: amounts falling due within one year					
	9	(15,454)		(17,904)	
Net current assets			55,586		63,798
Total assets less current liabilities			107,653		118,551
Net assets			107,653		118,551
Capital and reserves					
Profit and loss account			107,653		118,551
Members funds			107,653		118,551

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

These financial statements were approved by the board of directors on 25/03/26 and signed on behalf of the board by:

Sinead Slein
Director

Linda McLoughlin
Director

The notes on pages 12 to 16 form part of these financial statements.

Ardcarne Community Childcare Services CLG

Notes to the financial statements Financial year ended 31/08/25

1. General information

The principal activity of the company is to provide affordable, family friendly, child centered quality and accessible playgroup and childcare facilities and services. The company was incorporated in Republic of Ireland and the company number is 459178. Ardcarne Community Childcare is a company limited by guarantee without share capital. The address of the registered office is Cootehall National School, Boyle, Co Roscommon, F52 TV26. This company is a public benefit entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Going concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The is a 'Company Limited by Guarantee without share capital'. It has a charitable status with Revenue therefore it is exempt from filing and paying Corporation Tax.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Ardcarne Community Childcare Services CLG

Notes to the financial statements (continued) Financial year ended 31/08/25

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:

Fittings fixtures and equipment	15 %
Toys	15 %

Fully depreciated fixed assets are retained in the cost of fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Ardcarne Community Childcare Services CLG

Notes to the financial statements (continued)

Financial year ended 31/08/25

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

This is a company limited by guarantee without any share capital. Every member of the company undertakes to contribute no more than €1 to the assets of the company on wind up where necessary.

Ardcarne Community Childcare Services CLG

Notes to the financial statements (continued)
Financial year ended 31/08/25

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 6 (2024: 5).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	122,931	78,561
Social insurance costs	12,120	8,209
	135,051	86,770

6. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	118,551	125,469
Loss for the financial year	(10,898)	(6,918)
At the end of the financial year	107,653	118,551

7. Tangible assets

	Freehold property	Toys	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 01/09/24	60,472	6,019	13,037	79,528
Additions	-	-	653	653
At 31/08/25	60,472	6,019	13,690	80,181
Depreciation				
At 01/09/24	7,257	5,953	11,565	24,775
Charge for the financial year	2,419	111	809	3,339
At 31/08/25	9,676	6,064	12,374	28,114
Carrying amount				
At 31/08/25	50,796	(45)	1,316	52,067
At 31/08/24	53,215	66	1,472	54,753

Ardcarne Community Childcare Services CLG

Notes to the financial statements (continued)
Financial year ended 31/08/25

8. Debtors	2025	2024
	€	€
Trade debtors	829	486
	<u>829</u>	<u>486</u>
9. Creditors: amounts falling due within one year	2025	2024
	€	€
Amounts owed to credit institutions	377	206
Other creditors including tax and social insurance	11,695	12,703
Accruals	3,382	4,920
Deferred income	-	75
	<u>15,454</u>	<u>17,904</u>

10. Events after the end of the reporting period

There are no non adjusting events after the balance sheet date that required reporting in the financial statements.

11. Approval of financial statements

The board of directors approved these financial statements for issue on 25 March 2026.

Ardcarne Community Childcare Services CLG
Pobal Circular 13 Requirements
Financial year ended 31/08/2025

	Grant 1	
Agency	Pobal	
Sponsored Government Dep	DCEDIY	
Grant Program	AIM Level 7	
Purpose of Grant	Childcare Fees Subsidy	
Total Grant		€492.00
Grant taken to Income		€0.00
Grant Deferred at year end		€492
Expenditure		€0.00
Term	Y/e 31st Aug 2025	
Received Year end	31st Aug 2025	
Capital Grant	No	
Restricted use	Wages & operating costs	
Tax Clearance	Yes	

	Grant 2	
Agency	Pobal	
Sponsored Government Dep	DCEDIY	
Grant Program	Core Funding	
Purpose of Grant	Childcare Fees Subsidy	
Total Grant	€	25,097.59
Grant taken to Income	€	22,987.24
Grant Deferred at year end		2110.35
Expenditure	€	22,987.24
Term	Y/e 31st Aug 2025	
Received Year end	31st Aug 2025	
Capital Grant	No	
Restricted use	Wages & operating Costs	
Tax Clearance	Yes	

	Grant 3	
Agency	Pobal	
Sponsored Government Dep	DCEDIY	
Grant Program	ECCE	
Purpose of Grant	Childcare Fees Subsidy	
Total Grant		€63,700.80
Grant taken to Income		€57,684.00
Grant Deferred at year end		€6,017
Expenditure		€57,684.00
Term	Y/e 31st Aug 2025	
Received Year end	31st Aug 2025	
Capital Grant	No	
Restricted use	Wages & operating Costs	
Tax Clearance	Yes	

Ardcarne Community Childcare Services CLG
Pobal Circular 13 Requirements
Financial year ended 31/08/2025

	Grant 4	
Agency	Pobal	
Sponsored Government Dep	DCEDIY	
Grant Program	NCS	
Purpose of Grant	Childcare Fees Subsidy	
Total Grant	€	39,068.47
Grant taken to Income	€	39,068.47
Grant Deferred at year end		€0.00
Expenditure	€	39,068.47
Term	Y/e 31st Aug 2025	
Received Year end	31st Aug 2025	
Capital Grant	No	
Restricted use	Wages & operating Costs	
Tax Clearance	Yes	

It is compliant with relevant Circular s including Circular 44/2006
Tax Clearance Procedures Grants, Subsidies and Similar Payments

Additional information to the Standard Employee Note in AFS

Number of employees whose
Total employee benefits (excluding employer Pension costs)
for the period fall
Within each band of €10,000 from
€60,000 upwards N/A

Overall figure for total employer pension
Contribution. (This applies even if Salaries
are not being funded by the Exchequer N/A

Ardcarne Community Childcare Services CLG

The following pages do not form part of the statutory accounts.

Ardcarne Community Childcare Services CLG

**Detailed profit and loss account
Financial year ended 31/08/25**

	2025	2024
	€	€
Turnover		
Sales	40,758	32,652
	<u>40,758</u>	<u>32,652</u>
Gross profit	<u>40,758</u>	<u>32,652</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(122,931)	(78,561)
Employer's PRSI contributions	(12,120)	(8,209)
Staff training	(1,650)	(357)
Service charges	(410)	(205)
Insurance	(1,799)	(1,540)
Computer costs	(845)	(3,392)
Light and heat	(1,341)	-
Cleaning	(944)	(621)
Repairs and maintenance	(3,959)	(995)
Printing, postage and stationery	(1,325)	(184)
Art Supplies/Books/Small Toys	(1,537)	(901)
Telephone	(1,714)	(1,020)
Groceries & Provisions	(9,362)	(5,853)
Uniforms	(446)	-
Audit	(3,730)	(2,460)
Outings	(2,539)	(2,418)
General expenses	(3,917)	(164)
Amortisation of intangible assets	75	113
Depreciation of Toys	(111)	(111)
Depreciation of Equipment	(809)	(1,004)
Depreciation on Property	(2,419)	(2,419)
	<u>(173,833)</u>	<u>(110,301)</u>
Other operating income		
Government grants received	119,740	69,159
Food Grant	3,000	1,872
Sundry income	50	-
	<u>122,790</u>	<u>71,031</u>
Operating loss	<u>(10,285)</u>	<u>(6,618)</u>
Operating loss percentage	25.2%	20.3%
Interest payable and similar charges	(613)	(300)
Loss before taxation	<u>(10,898)</u>	<u>(6,918)</u>