

**Cairde Go Deo Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

**Cairde Go Deo Limited**  
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# **Cairde Go Deo Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

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 that 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 for the company financial statements and then apply them consistently;
- make judgements 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.

**Signed on behalf of the board**

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**Karen O'Keeffe**  
Director

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**Ross Kenneally**  
Director

**5 January 2026**

**Cairde Go Deo Limited**  
**BALANCE SHEET**

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	9,608	-
<b>Current Assets</b>			
Debtors	7	8,170	14,172
Cash and cash equivalents		1,013,047	935,426
		1,021,217	949,598
<b>Creditors: amounts falling due within one year</b>	8	(22,341)	(16,284)
<b>Net Current Assets</b>		998,876	933,314
<b>Total Assets less Current Liabilities</b>		1,008,484	933,314
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		1,008,384	933,214
<b>Equity attributable to owners of the company</b>		1,008,484	933,314

We as Directors of Cairde Go Deo 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. 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 small companies' regime.

**Approved by the board on 5 January 2026 and signed on its behalf by:**

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**Karen O'Keeffe**  
**Director**

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**Ross Kenneally**  
**Director**

**Cairde Go Deo Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 September 2023</b>	100	800,850	800,950
Profit for the financial year	-	132,364	132,364
<b>At 31 August 2024</b>	100	933,214	933,314
Profit for the financial year	-	75,170	75,170
<b>At 31 August 2025</b>	<b>100</b>	<b>1,008,384</b>	<b>1,008,484</b>

# Cairde Go Deo Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Cairde Go Deo Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Unit 1 Riversdale, Rathcormac, Co.Cork which is also the principal place of business of the company. Child Day-Care Activities 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

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 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### 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.

#### 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.

#### Taxation and deferred 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.

**Cairde Go Deo Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>1,373</b>	-

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 11, (2024 - 11).

	<b>2025</b>	2024
	<b>Number</b>	Number
Directors	<b>1</b>	1
Employees	<b>10</b>	10
	<b>11</b>	11

**5. Tax on profit**

	<b>2025</b>	2024
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%)	<b>10,739</b>	18,909

**6. Tangible assets**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 September 2024	-	-
Additions	10,981	10,981
At 31 August 2025	10,981	10,981
<b>Depreciation</b>		
At 1 September 2024	-	-
Charge for the financial year	1,373	1,373
At 31 August 2025	1,373	1,373
<b>Net book value</b>		
At 31 August 2025	<b>9,608</b>	<b>9,608</b>

**7. Debtors**

	<b>2025</b>	2024
	€	€
Taxation	<b>8,170</b>	14,172

**Cairde Go Deo Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>5,955</b>	5,856
Other creditors	<b>4,728</b>	4,274
Accruals	<b>6,154</b>	6,154
Deferred Income	<b>5,504</b>	-
	<u><b>22,341</b></u>	<u>16,284</u>

**9. Income Statement**

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 September 2024	<b>933,214</b>	800,850
Profit for the financial year	<b>75,170</b>	132,364
At 31 August 2025	<u><b>1,008,384</b></u>	<u>933,214</u>

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 August 2025.

<b>11. Directors' remuneration</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	<b>137,265</b>	138,142
Pension contributions	<b>65,900</b>	18,375
	<u><b>203,165</b></u>	<u>156,517</u>

**12. Post-Balance Sheet Events**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 5 January 2026.