

Company Number: 310087

**Community Childcare Bantry CLG**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Community Childcare Bantry CLG

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# Community Childcare Bantry CLG

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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", applying Section 1A of that Standard, 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 surplus or deficit 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 surplus or deficit 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Members' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Senan Consulting Ltd, (Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

**Signed on behalf of the board**

**Elva Barron**  
Director

**Brian Andrews**  
Director

**5 February 2026**

# Community Childcare Bantry CLG

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	9	2	2
<b>Current Assets</b>			
Debtors	10	2,501	3,882
Cash at bank and in hand		323,898	301,176
		<b>326,399</b>	305,058
<b>Creditors: amounts falling due within one year</b>	11	<b>(3,874)</b>	(4,941)
<b>Net Current Assets</b>		<b>322,525</b>	300,117
<b>Total Assets less Current Liabilities</b>		<b>322,527</b>	300,119
<b>Reserves</b>			
Capital reserves and funds	15	284,205	284,205
Income and expenditure account		38,322	15,914
<b>Members' Funds</b>		<b>322,527</b>	300,119

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Community Childcare Bantry CLG, 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 members 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 February 2026 and signed on its behalf by:**

**Elva Barron**  
Director

**Brian Andrews**  
Director

**Community Childcare Bantry CLG**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 August 2025

	<b>Retained surplus</b>	<b>Community Contributions</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 1 September 2023</b>	2,156	284,205	286,361
Surplus for the financial year	<u>13,758</u>	<u>-</u>	<u>13,758</u>
<b>At 31 August 2024</b>	15,914	284,205	300,119
Surplus for the financial year	<u>22,408</u>	<u>-</u>	<u>22,408</u>
<b>At 31 August 2025</b>	<u><u>38,322</u></u>	<u><u>284,205</u></u>	<u><u>322,527</u></u>

# Community Childcare Bantry CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Community Childcare Bantry CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 310087. The registered office of the company is Seskin, Bantry, Co Cork, Ireland which is also the principal place of business of the company. The principal activity of the company is to advance the education and development of pre school children in the community. 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 financial year ended 31 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, issued by the Financial Reporting Council. The company is a Public Benefit Entity as defined by FRS102.

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 and Section 1A of FRS 102.

#### Income

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for usage fees by the company by service users along with operational grant payments for these services. Income from fundraising is recognised on completion of the activity and lodgement of funds to the company's bank accounts. Income from third party fundraising is recognised on receipt of funds from third parties and lodgement of funds to the company's bank accounts.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

#### 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:

Short leasehold property	-	10% Straight line
Fixtures, fittings and equipment	-	20% Straight line

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.

# Community Childcare Bantry CLG

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 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.

### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### 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

Apart from the payment of wages and salaries to its employees the company does not provide any other benefits to its employees.

### Taxation

The company holds an exemption from the Revenue Commissioners in respect of Corporation, Income and Capital Taxes from the Revenue Commissioners and thus no charge to taxation arises.

Arising from the above no charges or provisions for deferred taxation are required.

### Financial Instruments

#### Financial Instruments

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment are principally in respect of establishing useful economic lives for depreciation purposes of tangible fixed assets. The directors regularly review the estimated economic lives and estimates of residual values and change them as necessary. These changes when they occur can have a significant impact on depreciation and amortisation charges. Details of the useful economic lives are included in the accounting policies.

## Community Childcare Bantry CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

#### 4. Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 5. Income

The income for the financial year is analysed as follows:

	2025	2024
	€	€
<b>By Category:</b>		
Childcare Fees	36,653	44,520
Pobal Funding Core Funding	47,891	29,962
Pobal Funding NCS TSP Scheme	99,949	62,559
Pobal Funding OMCYA ECCE Scheme	25,781	34,304
Pobal Funding CCSP Scheme	-	435
Pobal Funding AIM Level 7 Scheme	-	7,200
Other operating income	-	800
	<u>210,274</u>	<u>179,780</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of childcare services

#### 6. Operating surplus

	2025	2024
	€	€
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	-	870
Amortisation of Government grants	-	(800)
	<u>-</u>	<u>70</u>

#### 7. Exceptional items

	2025	2024
	€	€
Other exceptional item 1	<u>(11,293)</u>	<u>-</u>

#### Exceptional Expenditure on Proposed Premises

During the year the company incurred expenditures on professional fees in respect of the proposed development of a site for the construction of a premises. As this project did not proceed and as the expenditure is outside of the ordinary course of the company's activities this expenditure has been accounted for as extraordinary expenditure.

#### 8. Employees

The average monthly number of employees, during the financial year was 7, (2024 - 7).

	2025	2024
	Number	Number
Management & Administration	1	1
Teaching & Childcare	6	6
	<u>7</u>	<u>7</u>

## Community Childcare Bantry CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 9. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Total  €
<b>Cost</b>			
At 1 September 2024	7,081	14,224	21,305
At 31 August 2025	7,081	14,224	21,305
<b>Depreciation</b>			
At 1 September 2024	7,080	14,223	21,303
At 31 August 2025	7,080	14,223	21,303
<b>Net book value</b>			
At 31 August 2025	<u>1</u>	<u>1</u>	<u>2</u>
At 31 August 2024	<u>1</u>	<u>1</u>	<u>2</u>

### 10. Debtors

	2025 €	2024 €
Trade debtors	1,057	1,118
Prepayments	1,444	2,764
	<u>2,501</u>	<u>3,882</u>

All debtors are recoverable within a 12 month period of the financial period end.

### 11. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	2,874	4,128
Other creditors	-	(187)
Accruals	1,000	1,000
	<u>3,874</u>	<u>4,941</u>

Normal commercial credit terms have been extended to the company by its suppliers. Normal Revenue rules apply in relation to the due dates of taxation payments.

### 12. Taxation

	2025 €	2024 €
<b>Creditors:</b>		
PAYE	<u>2,874</u>	<u>4,128</u>

## Community Childcare Bantry CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 13. State Funding

<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	ECCE Scheme
Purpose of the Grant	To fund wages and overheads for the provision of childcare in accordance with the terms of the ECCE Scheme.
Term	2024/2025
Received in period	€25,781
Taken to P&L in Period	€25,781
Restriction on use	Yes, funding only to be applied to costs associated with the provision of childcare under the ECCE scheme.
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	National Childcare Scheme
Purpose of Grant	To fund childcare services in accordance with the National Childcare Scheme
Term	2024/2025
Received in period	€99,949
Taken to P&L in Period	€99,949
Restrictions on use	Yes, funding only to be applied to costs associated with the provision of childcare under the National Childcare Scheme.
<b>Agency</b>	<b>Pobal</b>
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Aims Level 7 Scheme
Purpose of Grant	Provision of Funding for Eligible Costs Under Aims Level 7 Scheme
Term	2024/2025
Received in period	€0
Taken to P&L in Period	€0
Restrictions on use	Yes, funding only to be applied to costs included in the scheme schedule of eligible costs

## Community Childcare Bantry CLG

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Agency	Pobal
Government Department	Department of Children, Equality, Disability, Integration & Youth
Grant Programme	Core Funding
Purpose of Grant	To fund administration costs of preschools
Term	2024/2025
Received in period	€47,891
Taken to P&L in Period	€47,891
Restrictions on use	Yes, funding to be applied only to administration costs

#### 14. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27.

#### 15. Reserves

	Income and expenditure account €	Community Contributions €	Total €
At 1 September 2024	15,914	284,205	300,119
Surplus for the financial year	22,408	-	22,408
At 31 August 2025	<u>38,322</u>	<u>284,205</u>	<u>322,527</u>

#### 16. Capital commitments

The company has no Contracted or Non Contracted Capital Commitments as at the Balance Sheet date.

#### 17. Controlling interest

As this is a company limited by guarantee there are no ultimate controlling parties. For the purposes of Beneficial Ownership Legislation the Directors are considered to be the beneficial owners by virtue of being Senior Managing Officials of the company

#### 18. Post-Balance Sheet Events

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

#### 19. Approval of financial statements

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