

COMPANY NO.

680168

CHILL DARA GAELSCOIL NAÍORNA TEORANTA
REPORTS AND UN-AUDITED FINANCIAL STATEMENTS
FOR THE 12 MONTHS ENDED 31ST AUGUST 2025

CHILL DARA GAELSCOIL NAÍORNA TEORANTA
FINANCIAL STATEMENTS

FOR THE 12 MONTHS ENDED 31ST AUGUST 2025

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CHILL DARA GAELSCOIL NAÍORNA TEORANTA

DIRECTORS AND OTHER INFORMATION

DIRECTORS: Deirdre White

SECRETARY: Úna Costigan

REGISTERED OFFICE: Apartment 10
Block B
Oak Glade Hall
Blessington Road
Naas
Co. Kildare

COMPANY NUMBER: 680168

CHILL DARA GAELSCOIL NAÍORNA TEORANTA

STATEMENT OF DIRECTORS RESPONSIBILITY

FOR THE 12 MONTHS ENDED 31ST AUGUST 2025

Company law requires the directors to prepare financial statement for each financial year which gives a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to comply with the Companies Act 2014 and all Regulations to be construed as one of those Acts. They are responsible for ensuring the company otherwise complies with the provision of those Acts relating to the financial statements insofar as they are applicable to the company. 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

The measures taken by the directors to ensure compliance with the requirements of the Companies Act, 2014 regarding proper books of account 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 books of account of the company are maintained at 298 Sundays Well, Naas, Co. Kildare.

Directors' declaration on un-audited financial statements

In relation to the financial statements as set out on pages 4 to 7:

- 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 judgment underlying them. They have been prepared on a going
- (a.) concern basis on the grounds that the company will continue in business.
 - (b.) The directors confirm to the best of their knowledge and belief, that the accounting records reflect all that transaction of the company for the year ended 31/08/2025.

By order of the board:

Deirdre White

Director

Úna Costigan

Secretary

Dated this 6th day of March in 2026

CHILL DARA GAELSCOIL NAÍORNA TEORANTA**BALANCE SHEET AS AT 31ST AUGUST 2025 (ABRIDGED)**

	Note	2025 €	2024 €
ASSETS EMPLOYED:			
FIXED ASSETS	4	2,553	2,156
CURRENT ASSETS			
Trade Debtors and other receivables		-	181
Bank and petty cash Accounts		19,240	10,009
		<u>19,240</u>	<u>10,190</u>
CREDITORS (amounts falling due within one year)	5	<u>(17,256)</u>	<u>(14,752)</u>
NET CURRENT ASSETS/(LIABILITIES)		1,984	(4,562)
TOTAL ASSETS LESS CURRENT LIABILITIES		4,537	(2,406)
CREDITORS (Amounts falling due after more than one year)		-	-
NET ASSETS/ (LIABILITIES)		<u>4,537</u>	<u>(2,406)</u>
SHARE CAPITAL AND RESERVES			
Ordinary Share Capital	6	100	100
Profit and Loss account	3	4,437	(2,506)
EQUITY SHAREHOLDERS' FUNDS	2	<u>4,537</u>	<u>(2,406)</u>

We as directors of Chill Dara Gaelscoil Naíorna Teoranta 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 s.358 are satisfied,
- c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with the Financial Reporting Statement 105 "The Financial Statement Reporting Standard applicable to Micro Entities Regime" The financial statement were approved by the Board of Directors on 5th March 2026 and authorised for issue on 5th March 2026. They are signed on its behalf by:

On behalf of the board:

Deirdre White
Director

Úna Costigan
Secretary

CHILL DARA GAELSCOIL NAÍORNA TEORANTA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE 12 MONTHS ENDED 31ST AUGUST 2025

1. ACCOUNTING POLICIES

The company of Chill Dara Gaelscoil Naíorna Teoranta is primarily engaged in the provision of preschool educational services, through the Irish language. The company is a limited liability company and incorporated in the Republic of Ireland with a registered office is Apartment 10, Block B, Oak Glade Hall, Blessington Road, Naas, Co. Kildare and its registered number is 680168.

The significant accounting policies adopted by the company and applied consistently as follows:

1.1 Basics of accounting

The financial statements have been prepared under the historical cost convention, on a going concern basis. In 2023, the company changed their year end date to 31st August in order to assist in the administration of the companies reporting obligations.

The financial statements comply with the provisions applicable to companies subject to the micro companies regime and in accordance with the Financial Reporting Statement 105 "The Financial Statement Reporting Standard applicable to Micro Entities Regime"

1.2 Currency

Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates (the functional currency). The financial statements are presented in EURO, which is the companies functional and presentation currency and is denoted by the symbol "€".

Transaction and balances

Foreign currency transactions are translated into the functional currency using the spot rate at the date of the transaction.

1.3 Taxation

Current tax is calculated on the profit of the period. Current taxes is determined using tax rates that had been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

1.4 Trade Debtors and other receivables

Trade debtors are shown at their transaction value, and reflect the value of monies due to the company for services provided and goods sold. A provision for the impairment of debtors is made when it is shown that the company will not be able to collect all amounts due according to the original terms of the transaction.

1.6 Creditors and Accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less.

Amounts due to and from directors and shareholders are stated initially at their transaction value and subsequently at transaction less repayment value.

1.7 Contingencies

Contingent liabilities arising as a result of past events, are not recognised where it is not probable that there will be an outflow of resources or that the amounts can not be reliably measured at the reporting date.

CHILL DARA GAELSCOIL NAÍORNA TEORANTA

NOTES TO THE FINANCIAL STATEMENTS

(ABRIDGED)

FOR THE 12 MONTHS ENDED 31ST AUGUST 2025

2. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2025	2024
	€	€
Opening Shareholders' funds	(2,406)	(1,686)
Profit/(Loss) for the financial period	6,943	(720)
Issue of Share Capital	-	-
Closing Shareholders' funds	<u>4,537</u>	<u>(2,406)</u>

3. MOVEMENT IN RESERVES

	2025	2024
	€	€
Profit and Loss Account		
Opening Balance	(2,506)	(1,786)
Profit/(Loss) for the financial period	6,943	(720)
At 31st August 2025	<u>4,437</u>	<u>(2,506)</u>

4. TANGIBLE FIXED ASSETS

	Equipment Fixtures & Fitting €	Total €
Cost:		
Cost	2,695	2,695
Additions	1,170	1,170
Disposals	-	-
At 31st August 2025	<u>3,865</u>	<u>3,865</u>
Depreciation:		
Opening Depreciation	539	539
Charge for the period	773	773
Disposals	-	-
At 31st August 2025	<u>1,312</u>	<u>1,312</u>
Net Book Value:		
At 31st August 2025	<u>2,553</u>	<u>2,553</u>
At 31st August 2024	<u>2,156</u>	<u>2,156</u>

5. CREDITORS (Amounts falling due within one year)

	2025	2024
	€	€
Grants Received in Advance	7,437	7,432
Loan from director	5,961	4,820
Accruals	1,500	1,860
Deposits Received from Parents	1,000	450
Corporation Tax Liability	990	190
PAYE/PRSI	368	-
	<u>17,256</u>	<u>14,752</u>

CHILL DARA GAELSCOIL NAÍORNA TEORANTA

NOTES TO THE FINANCIAL STATEMENTS

(ABRIDGED)

FOR THE 12 MONTHS ENDED 31ST AUGUST 2025

6. SHARE CAPITAL

	2025 €	2024 €
Authorised:		
Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
	<u>100,000</u>	<u>100,000</u>
Issued and fully paid:		
Ordinary shares of €1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

The directors and secretary who held office at 31st August 2025 had no interest other than those shown below in the shares in (or debentures or stock of) the company (or group companies):

Name of Directors	Description of Instrument	Interest at start of period	Interest at end of period
Deirdre White	Ordinary shares	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>