

Company Number: 656762

Scotshouse Community Childcare Company Limited By Guarantee
Annual Report and Financial Statements
for the financial year ended 31 August 2025

Amatino Advisory Services Ltd
Chartered Accountants and Statutory Auditors
Aeta Place
Gortnakesh
Cavan
Co. Cavan
Ireland

Scotshouse Community Childcare Company Limited By Guarantee

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Scotshouse Community Childcare Company Limited By Guarantee DIRECTORS AND OTHER INFORMATION

Directors	Martina Beattie Danielle Murphy (Appointed 13 June 2025) Sheena Darcy (Resigned 13 June 2025)
Company Secretary	Rebecca Pucknell
Company Number	656762
Registered Office and Business Address	St. Enda's National School Killfargy Scotshouse Clones Co. Monaghan
Auditors	Amatino Advisory Services Ltd Chartered Accountants and Statutory Auditors Aeta Place Gortnakesh Cavan Co. Cavan Ireland
Bankers	Bank of Ireland Ballybay Co Monaghan

Scotshouse Community Childcare Company Limited By Guarantee DIRECTORS' REPORT

for the financial year ended 31 August 2025

The directors present their report and the audited financial statements for the financial year ended 31 August 2025.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 August 2025.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €86,112 (2024 - €60,528).

At the end of the financial year, the company has assets of €334,409 (2024 - €245,526) and liabilities of €12,526 (2024 - €9,755). The net assets of the company have increased by €86,112.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Martina Beattie
Danielle Murphy (Appointed 13 June 2025)
Sheena Darcy (Resigned 13 June 2025)

The secretary who served throughout the financial year was Rebecca Pucknell.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Auditors

Amatino Advisory Services Ltd, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Research and Development

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

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at St. Enda's National School, Killfargy, Scotshouse, Clones, Co. Monaghan.

Signed on behalf of the board


Martina Beattie
Director

15 January 2026


Danielle Murphy
Director

15 January 2026

Scotshouse Community Childcare Company Limited By Guarantee 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", 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 and enable the financial statements to be readily and properly 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.

Disclosure of Information to Auditor

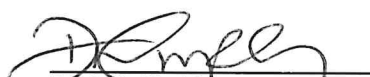
Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board


Martina Beattie
Director

15 January 2026


Danielle Murphy
Director

15 January 2026

INDEPENDENT AUDITOR'S REPORT

to the Members of Scotshouse Community Childcare Company Limited By Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Scotshouse Community Childcare Company Limited By Guarantee ('the company') for the financial year ended 31 August 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 August 2025 and of its surplus 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", applying Section 1A of that Standard; and
- have been properly 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 described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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 the date 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.

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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Scotshouse Community Childcare Company Limited By Guarantee

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 any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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 any 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.

Geoffrey Foster
Signed for and on behalf of
AMATINO ADVISORY SERVICES LTD
Chartered Accountants & Statutory Auditors
Aeta Place
Gortnakesh, Cavan
049 4371211

15 January 2026

Scotshouse Community Childcare Company Limited By Guarantee APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 company's 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.


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www.amatino.com

Scotshouse Community Childcare Company Limited By Guarantee
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Income		293,486	218,191
Expenditure		(207,374)	(157,663)
Surplus before tax		86,112	60,528
Tax on surplus		-	-
Surplus for the financial year	11	86,112	60,528
Total comprehensive income		86,112	60,528

Approved by the board on 15 January 2026 and signed on its behalf by:


Martina Beattie
Director


Danielle Murphy
Director

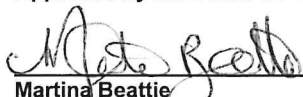
Scotshouse Community Childcare Company Limited By Guarantee
BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	81,182	17,612
Current Assets			
Debtors	7	1,082	1,067
Cash at bank and in hand		252,145	226,847
		253,227	227,914
Creditors: amounts falling due within one year	8	(8,551)	(4,755)
Net Current Assets		244,676	223,159
Total Assets less Current Liabilities		325,858	240,771
amounts falling due after more than one year	9	(3,975)	(5,000)
Net Assets		321,883	235,771
Reserves			
Income and expenditure account	11	321,883	235,771
Equity attributable to owners of the company		321,883	235,771

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.

Approved by the board on 15 January 2026 and signed on its behalf by:


 Martina Beattie
 Director


 Danielle Murphy
 Director

Scotshouse Community Childcare Company Limited By Guarantee
STATEMENT OF CHANGES IN EQUITY

as at 31 August 2025

	Retained surplus	Total
	€	€
At 1 September 2023	175,243	175,243
Surplus for the financial year	<u>60,528</u>	<u>60,528</u>
At 31 August 2024	235,771	235,771
Surplus for the financial year	<u>86,112</u>	<u>86,112</u>
At 31 August 2025	<u><u>321,883</u></u>	<u><u>321,883</u></u>

Scotshouse Community Childcare Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Scotshouse Community Childcare Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 656762. The registered office of the company is St. Enda's National School, Killfargy, Scotshouse, Clones, Co. Monaghan which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 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 comprises the invoice value of services supplied by the company, exclusive of trade discounts.

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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% 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.

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.

Scotshouse Community Childcare Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Operating surplus	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	4,249	3,593
Amortisation of Government grants	(1,025)	(1,025)
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Staff	5	5
	<u> </u>	<u> </u>

Scotshouse Community Childcare Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

6. Tangible assets	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 September 2024	-	28,745	28,745
Additions	62,569	5,250	67,819
At 31 August 2025	<u>62,569</u>	<u>33,995</u>	<u>96,564</u>
Depreciation			
At 1 September 2024	-	11,133	11,133
Charge for the financial year	-	4,249	4,249
At 31 August 2025	<u>-</u>	<u>15,382</u>	<u>15,382</u>
Net book value			
At 31 August 2025	<u><u>62,569</u></u>	<u><u>18,613</u></u>	<u><u>81,182</u></u>
At 31 August 2024	<u><u>-</u></u>	<u><u>17,612</u></u>	<u><u>17,612</u></u>
7. Debtors		2025	2024
		€	€
Prepayments		<u><u>1,082</u></u>	<u><u>1,067</u></u>
All trade debtors are due within one year.			
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		151	-
Taxation		2,972	3,094
Accruals		<u>5,428</u>	<u>1,661</u>
		<u><u>8,551</u></u>	<u><u>4,755</u></u>
Trade creditors include an amount in respect of goods purchased that are subject to a reservation of title clause and these have been accounted for as normal purchases.			
9. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Government grants		<u><u>3,975</u></u>	<u><u>5,000</u></u>
10. 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 € 2.			

Scotshouse Community Childcare Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

11. Income Statement

	2025	2024
	€	€
At 1 September 2024	235,771	175,243
Surplus for the financial year	86,112	60,528
At 31 August 2025	321,883	235,771

12. Capital commitments

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

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.

SCOTSHOUSE COMMUNITY CHILDCARE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Scotshouse Community Childcare Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2025

	2025 €	2024 €
Income		
Membership Fee Income	8,990	9,310
Community Fundraisers and Donations	12,130	24,671
Monaghan County Council Grants	1,460	2,100
Pobal Grants and Funding	269,881	181,085
Amortisation of government grants	1,025	1,025
	<u>293,486</u>	<u>218,191</u>
Expenditure		
Food expenses	5,031	4,571
Wages and salaries	145,166	112,965
Social welfare costs	15,057	12,203
Staff training	320	435
Rent payable	6,000	6,000
Supplies, toys & novelty expenses	3,148	1,975
Insurance	2,187	2,734
Repairs and maintenance	887	899
Staff uniforms	838	298
Printing, postage and stationery	1,241	1,626
Telephone	968	759
Computer costs	782	684
Travel expenses	600	-
Legal and professional	14,448	3,016
Bank charges	546	282
Staff welfare	1,791	1,493
General expenses	25	35
Subscriptions	1,120	1,279
Auditor's remuneration	2,850	2,751
Depreciation	4,249	3,593
Charitable donations	120	65
	<u>207,374</u>	<u>157,663</u>
Net surplus	<u><u>86,112</u></u>	<u><u>60,528</u></u>

