

Company Number: 562594

Naíonra Bhaile Mhistéala Cuideachta Faoi Theorainn Ráthaíochta
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Naíonra Bhaile Mhistéala Cuideachta Faoi Theorainn Ráthaíochta

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Naíonra Bhaile Mhistéala Cuideachta Faoi Theorainn Ráthaíochta **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 Statement of Financial Position 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 O'Sullivan Lewis Thornton & Co, (Certified 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

Anne Crowley
Director

9 December 2025

Áine Nic Carthaigh
Director

9 December 2025

Naíonra Bhaile Mhistéala Cuideachta Faoí Theorainn Ráthaíochta

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	450	562
Current Assets			
Cash and cash equivalents		137,065	125,897
Creditors: amounts falling due within one year	7	(2,586)	(2,744)
Net Current Assets		134,479	123,153
Total Assets less Current Liabilities		134,929	123,715
Reserves			
Retained earnings		134,929	123,715
Equity attributable to owners of the company		134,929	123,715

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 Naíonra Bhaile Mhistéala Cuideachta Faoí Theorainn Ráthaíochta, 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 9 December 2025 and signed on its behalf by:

Anne Crowley
Director

Áine Nic Carthaigh
Director

Naíonra Bhaile Mhistéala Cuideachta Faoí Theorainn Ráthaíochta

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Naíonra Bhaile Mhistéala Cuideachta Faoí Theorainn Ráthaíochta is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 562594. The registered office of the company is 42 Copper Valley Vue, Glanmire, Co Cork. The principal activity of the company is that of an Irish language pre-school. 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 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

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.50% 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 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

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 Statement of Financial Position date.

3. Income

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 an Irish language pre-school.

4. Operating surplus

	2025	2024
	€	€
Operating surplus is stated after charging:		
Depreciation of property, plant and equipment	112	112
	<u>112</u>	<u>112</u>

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5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025 Number	2024 Number
Employees	<u>4</u>	<u>4</u>

6. Property, plant and equipment

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 September 2024	<u>898</u>	<u>898</u>
At 31 August 2025	<u>898</u>	<u>898</u>
Depreciation		
At 1 September 2024	336	336
Charge for the financial year	112	112
At 31 August 2025	<u>448</u>	<u>448</u>
Net book value		
At 31 August 2025	<u>450</u>	<u>450</u>
At 31 August 2024	<u>562</u>	<u>562</u>

7. Creditors
Amounts falling due within one year

	2025 €	2024 €
Taxation	1,602	1,760
Accruals	984	984
	<u>2,586</u>	<u>2,744</u>

8. Taxation

	2025 €	2024 €
Creditors:		
Corporation tax	<u>1,602</u>	<u>1,760</u>

9. 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 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.

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10. Income Statement

	2025	2024
	€	€
At 1 September 2024	123,715	111,395
Surplus for the financial year	11,214	12,320
At 31 August 2025	134,929	123,715

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 December 2025.