

**CRO Number 392577**

**Abacus Montessori & Day Care Centre Ltd.**

**Abridged Financial Statements**

**Year Ended 31st August 2025**

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**Abacus Montessori & Day Care Centre Limited**

Year Ended 31st August 2025

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## **Abacus Montessori & Day Care Centre Ltd.**

Year Ended 31st August 2025

### **Directors and Other Information**

Directors	Bernice O’Riordan Stephen O’Riordan Michael O’Riordan
Secretary	Bernice O’riordan
Accountants	Roger Lenfestey & Co. Chartered Accountants Suite 8, Aivilo House, Oldenway Business Park, Monivea Road, Galway.
Registered Office	Oranbeg, Oranmore, Co. Galway.
Directors Interests:	Ordinary Shares €1.00 each
	2025                      2024
Bernice O’Riordan	2                              2
Stephen O’Riordan	1                              1
Michael O’Riordan	1                              1

## **Abacus Montessori & Day Care Centre Ltd.**

Year Ended 31st August 2025

### **Directors' Responsibilities Statement**

The directors are responsible for preparing the Director's Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) including FRS 102 the Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 and then apply them consistently;
- make judgements and 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.

On behalf of the board

Bernice O'Riordan

Stephen O'Riordan

Director

Director

**Date: 17.02.2026**

**Accountants' report on the unaudited financial statements to the directors  
of Abacus Montessori & Day Care Centre Limited**

We have compiled the financial statements which comprise the Income & Expenditure Account, Balance Sheet and related notes from the accounting records and information and explanations given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the financial year ended 31 August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year and of its surplus or deficit for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason,

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Roger Lenfestey,  
For and on behalf of:  
Roger Lenfestey & Co  
Chartered Accountants,  
Town Park Centre,  
Tuam Road,  
Galway.  
Date: 17.02.2026**

**ABACUS MONTESSORI & DAY CARE CENTRE LIMITED****BALANCE SHEET**

as at 31st August 2025

	<b>2025</b>	<b>2024</b>
<b>FIXED ASSETS</b>	0	0
<b>CURRENT ASSETS</b>		
Debtors & Prepayments	1,542	1,542
Cash at Bank and on Hand	<u>0</u>	<u>0</u>
	1,542	1,542
<b>CREDITORS (amounts falling due within one year)</b>	<u>19,758</u>	<u>19,758</u>
<b>NET CURRENT ASSETS</b>	<u>-18,216</u>	<u>-18,216</u>
<b>TOTAL ASSETS</b>	-18,216	-18,216
<b>CREDITORS (amounts falling due after more than one year)</b>	<u>0</u>	<u>0</u>
<b>TOTAL NET ASSETS</b>	<u>-€18,216</u>	<u>-€18,216</u>
<b>FINANCED BY:</b>		
<b>SHARE CAPITAL</b>	4	4
<b>PROFIT &amp; LOSS ACCOUNT</b>	<u>-18,220</u>	<u>-18,220</u>
	<u>-€18,216</u>	<u>-€18,216</u>

We as directors of Abacus Montessori & Day Care Centre 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 s.358 are satisfied;

© 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.

On behalf of the directors:

**Directors**

**Bernice O'Riordan**

**Stephen O'Riordan**

**Date: 17.02.2026**

## ABACUS MONTESSORI & DAY CARE CENTRE LIMITED

### Notes to the Financial Statements

#### 1. Accounting Policies

Abacus Montessori & Day Care Centre Limited is a dormant company and did not carry on any activity during the year.

The company is a limited liability company incorporated and domiciled in Ireland.

This is the first set of financial statements prepared by the company in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

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

#### Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) and the Companies Act 2014.

The Financial Statements are prepared in Euro which is the functional currency of the company.

#### Taxation

The company is not liable to Corporation Tax, it being a company not carrying on a business activity for the purposes of making a profit.

#### Share Capital

Ordinary Shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares are shown in equity as a deduction, net of tax, from the proceeds.

	2025	2024
<b>2. Debtors</b>		
Taxation	<u>1,542</u>	<u>1,542</u>
<b>3. Creditors</b>		
Directors Loans	<u>€19,758</u>	<u>€19,758</u>
<b>4. Share Capital</b>	2025	2024
Authorised: Ordinary Shares €1.00 each	<u>€10,000</u>	<u>€10,000</u>
Issued: Ordinary Shares €1.00 each	<u>€4</u>	<u>€4</u>

**ABACUS MONTESSORI & DAY CARE CENTRE LIMITED**

**Notes to the Financial Statements**

**5. Retained Earnings**

1st September 2024	<u>-€ 18,220</u>	<u>-€18,220</u>
31st August 2025	<u>-€ 18,220</u>	<u>-€18,220</u>

**6. Capital Commitments**

There were no capital commitments at the year end.

**7. Post Balance Sheet Events**

There were no significant events affecting the company since the year end.

**8. Approval of Financial Statements**

The financial statements were approved by the board on .....