TEAPOT LANE GLAMPING LTD

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Company Number:

TEAPOT LANE GLAMPING LTD

CONTENTS

TEAPOT LANE GLAMPING LTD
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	25,000	25,000
Tangible assets	6	219,923	221,223
Fixed Assets		244,923	246,223
Current Assets			
Debtors	7	519	-
Cash at bank and in hand		219	221
		738	221
Creditors: amounts falling due within one year	8	(69,842)	(71,421)
Net Current Liabilities		(69,104)	(71,200)
Total Assets less Current Liabilities		175,819	175,023
Capital and Reserves			
Called up share capital presented as equity		-	-
Retained earnings	9	175,819	175,023
Shareholders' Funds		175,819	175,023

We as Directors of TEAPOT LANE GLAMPING LTD, 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 shareholders 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 micro companies' regime.

Approved by the board on 28 January 2026 and signed on its behalf by:

Derval Haughey
Director

Kevin Haughey
Director

1. General Information

TEAPOT LANE GLAMPING LTD is a company limited by shares incorporated in Ireland. The registered office of the company is which is also the principal place of business of the company. 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 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

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

Goodwill
Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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
Motor vehicles	-	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.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

TEAPOT LANE GLAMPING LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

3. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	**1,300**	1,300

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 4).

	2025 Number	2024 Number
full time	**2**	2
part time	**2**	2
	4	4

5. Intangible assets

	Goodwill	**Total**
	€	**€**
Cost		
At 1 January 2025	25,000	25,000
At 31 December 2025	25,000	25,000
Net book value		
At 31 December 2025	**25,000**	**25,000**
At 31 December 2024	25,000	25,000

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6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2025	214,722	4,401	6,000	225,123
At 31 December 2025	214,722	4,401	6,000	225,123
Depreciation				
At 1 January 2025	-	1,650	2,250	3,900
Charge for the financial year	-	550	750	1,300
At 31 December 2025	-	2,200	3,000	5,200
Net book value				
At 31 December 2025	**214,722**	**2,201**	**3,000**	**219,923**
At 31 December 2024	214,722	2,751	3,750	221,223

7. Debtors

	2025 €	2024 €
Taxation	**519**	-

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	**15,105**	9,266
Trade creditors	**102**	710
Taxation	**922**	2,852
Directors' current accounts	**51,801**	56,681
Accruals	**1,912**	1,912
	69,842	71,421

9. Profit and loss account

	2025 €	2024 €
At 1 January 2025	**175,023**	161,095
Profit for the financial year	**796**	13,928
At 31 December 2025	**175,819**	175,023

10. Capital commitments

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

11. Post-Balance Sheet Events

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 28 January 2026.