

Company registration number: 362793

Sunflower Childcare Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Sunflower Childcare Limited

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**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	632,122		632,122	
			632,122		632,122
Current assets					
Debtors	6	13,851		15,882	
Cash at bank and in hand		16,354		10,182	
		30,205		26,064	
Creditors: amounts falling due within one year	7	(22,032)		(18,840)	
Net current assets			8,173		7,224
Total assets less current liabilities			640,295		639,346
Net assets			640,295		639,346
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			640,195		639,246
Shareholders funds			640,295		639,346

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 3 to 7 form part of these abridged financial statements.

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**Balance sheet (continued)
As at 31 December 2025**

We, as directors of Sunflower Childcare Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 17 February 2026 and signed on behalf of the board by:

Lynn O'Dwyer
Director

John O'Dwyer
Director

The notes on pages 3 to 7 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial year ended 31 December 2025

1. Accounting policies and measurement bases

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 (the Act) and FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102. The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents sales to customers. The company's principal business is exempt from VAT. Revenue from the sale of services is recognised when the significant risks and rewards of ownership of the services have passed to the buyer, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- Not being depreciated
Fittings fixtures and equipment	- 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

2. Employee numbers

The average number of persons employed by the company during the financial year, including the directors was 20 (2024: 21).

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	87,985	80,482
Pension contributions to defined contribution plans in respect of qualifying services	72,000	114,000
	<u>159,985</u>	<u>194,482</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	639,246	631,891
Profit for the financial year	949	7,355
At the end of the financial year	<u>640,195</u>	<u>639,246</u>

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**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

5. Tangible assets	Freehold property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025 and 31 December 2025	632,122	25,109	657,231
Depreciation			
At 1 January 2025 and 31 December 2025	-	25,109	25,109
Carrying amount			
At 31 December 2025	632,122	-	632,122
At 31 December 2024	632,122	-	632,122
6. Debtors		2025	2024
		€	€
Other debtors		13,851	15,882
7. Creditors: amounts falling due within one year		2025	2024
		€	€
Amounts owed to credit institutions		6,868	6,812
Other creditors including tax and social insurance		13,565	10,429
Accruals		1,599	1,599
		22,032	18,840

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Notes to the abridged financial statements (continued) Financial year ended 31 December 2025

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(756)	(265)
Advances made during the financial year	12,067	12,858
Amounts repaid during the financial year	(13,659)	(13,349)
At the end of the financial year	<u>(2,348)</u>	<u>(756)</u>

Disclosure for each director or other person is as follows:

John & Lynn O'Dwyer

The loan from the Directors to the Company is interest free and unsecured. It is included within 'Other Creditors'

	2025	2024
	€	€
At the start of the financial year	(756)	(265)
Advances made during the financial year	12,067	12,858
Amounts repaid during the financial year	(13,659)	(13,349)
At the end of the financial year	<u>(2,348)</u>	<u>(756)</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 17 February 2026.