

Tranquil Tots Limited

Company registration number: 773330

Unaudited Abridged Financial Statements

For the period ended 31 March 2026

Tranquil Tots Limited
Financial Statements (Unaudited)
For the period ended 31 March 2026

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Directors' report: As a Micro Company, as defined, under the terms of section 325 Companies Act 2014, as amended by Section 41 Companies (Accounting) Act 2017, the Company is not required to prepare a directors' report (provided that the information required under section 328 CA 2014 is included as a note or a footnote to the balance sheet).

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Names of Directors and Other Information

Company Registration No:	773330
Place of Registration:	Dublin, Ireland
Legal form of Company:	LTD - Private Company Limited by Shares
Registered Office:	D14DT28, Dublin, Ireland
Directors:	Rachel Gray
Secretary:	Colm Byrne

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Balance Sheet as at 31 March 2026	2026
	€
Called up share capital not paid	0
Fixed assets	0
Current assets	0
Prepayments and accrued income	0
Creditors: amounts falling due within one year	<u>(3,923)</u>
Net current assets	<u>(3,923)</u>
Total assets less current liabilities	(3,923)
Creditors: amounts falling due after more than one year	(0)
Provisions for liabilities	(0)
Accruals and deferred income	<u>(0)</u>
Net assets	<u>(3,923)</u>
Capital and reserves	<u>(3,923)</u>

I, as sole director of Tranquil Tots Limited state that:

- a) These financial statements have been prepared in accordance with the micro companies regime.
- b) The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- c) The Company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with.
- d) The shareholders of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2) of the Companies Act 2014.
- e) I acknowledge the obligations of the Company 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.
- f) The Company has relied on the specified exemption contained in section 352 of the Companies Act 2014 as a micro company. I have done so on the ground 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.

Approved on behalf of the board of directors on 01st April 2026:

Rachel Gray
Director

Tranquil Tots Limited

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Notes to the Financial Statements | Period ended 31 March 2026

1 General information

Tranquil Tots Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 773330 and the address of the registered office is D14DT28, Ireland.

2. Accounting period

The Company was incorporated on 7 October 2024. These financial statements cover the period from incorporation to the 31 March 2026.

3. Accounting policies

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 ("FRS 105"). The Company qualifies as a micro company for the period, 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. The financial statements are prepared in euro, the functional currency of the Company, and all amounts have been rounded to the nearest euro.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for services, net of discounts and value added tax. Revenue is recognised in the period in which the related service obligations are provided to clients; retention fees in the period covered by the retention arrangement; in each case where the amount of revenue can be measured reliably and it is probable that the associated economic benefits will flow to the Company. Fees received from clients in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation and taxable losses, potential available to carry forward are not recognised.

PROVISION FOR LIABILITIES

Provisions are recognised when the Company has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

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Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

4. Assets or liabilities relating to more than one item on the balance sheet

At the balance sheet date, there were no assets or liabilities relating to more than one item on the balance sheet requiring disclosure pursuant to the Schedule - Accounting Principles, Form and Content of Entity Financial Statements of a Company Qualifying for the Small Companies Regime.

4. Directors' transactions

No loans or advances were made to a director at any time during the accounting period. At the balance sheet date, an amount of €3,923 was owed to a director in respect of advances made by them, interest free, in the ordinary course of business during the period.

	2026
	€
At start of period	0
Advances made by directors	(3,923)
Amounts repaid to directors	<u>0</u>
At end of period	<u>(3,923)</u>

As the company has negative net assets at the end of the period, the value of the director alone as a percentage of net assets is not a meaningful measure.

5. Guarantees, security and other financial commitments

There were no guarantees or other financial or capital commitments at the balance sheet date and no security had been given in respect of creditors.

6. Appropriation of profit and loss account

	2026
	€
At start of period	(0)
Loss for the financial period	(3,923)
Dividends paid	<u>0</u>
At end of year	<u>(3,923)</u>

7. Information required under section 328 Companies Act 2014 (as amended)

Acquisition or disposal of own shares: the Company did not own or acquire shares in itself at any time during the financial year nor were its shares held or acquired by a subsidiary undertaking.