

Company Number: 460116

Health & Baby Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Health & Baby Limited
CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 7

Health & Baby Limited
DIRECTORS AND OTHER INFORMATION

Directors	Fergus Grimes Eleanor Grimes
Company Secretary	Eleanor Grimes
Company Number	460116
Registered Office and Business Address	3 Bramblewood Morningside Co. Meath
Accountants	Thomas Fennessy Chartered Accountant 411 The Oaks Trimbleston Goatstown Dublin 14 D14 HH31

Health & Baby Limited
CHARTERED ACCOUNTANT REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Health & Baby Limited for the financial year ended 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 7 which comprise the Statement of Financial Position and notes from the company's accounting records and information and explanations you have given to me.

As a practising member firm of the Institute of Chartered Accountants Ireland, I am subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Health & Baby Limited, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for my work or for this report.

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

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that Health & Baby Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Health & Baby Limited. You consider that Health & Baby Limited is exempt from the statutory audit requirement for the financial year.

I have not been instructed to carry out an audit or a review of the abridged financial statements of Health & Baby Limited. For this reason, I have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory abridged financial statements.



THOMAS FENNESSY
Chartered Accountant
411 The Oaks
Trimbleston
Goatstown
Dublin 14
D14 HH31

26 January 2026

Health & Baby Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025


	2025	2024
	€	€
Current assets	359,682	368,602
Creditors: amounts falling due within one year	(359,394)	(368,677)
Net Current Assets/(Liabilities)	288	(75)
Total Assets less Current Liabilities	288	(75)
Accruals and deferred income	(795)	(1,127)
Net Liabilities	(507)	(1,202)
Capital and Reserves	(507)	(1,202)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Health & Baby 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 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 (as a micro company). 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 Directors and authorised for issue on 26 January 2026 and signed on its behalf by:


Fergus Grimes
 Director


Eleanor Grimes
 Director

Health & Baby Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Health & Baby Limited is a company limited by shares incorporated in Ireland

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.

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.

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:

Fixtures, fittings and equipment	- 25% 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.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

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 profits 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.

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 Income Statement.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Health & Baby Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Loss brought forward	(1,204)	(21,798)
Profit for the financial year	695	20,594
Loss carried forward	(509)	(1,204)

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 January 2026.