

Company Number: 539062

Tommar Creche Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 August 2025

Tommar Creche Limited
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Tommar Creche Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 August 2025

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

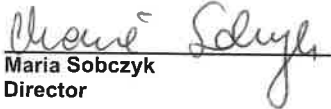
Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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.

Signed on behalf of the board


Maria Sobczyk
Director


Tomasz Sobczyk
Director

3 February 2026

Tommar Creche Limited
BALANCE SHEET

as at 31 August 2025

	Notes	Aug 25 €	Dec 24 €
Fixed Assets			
Tangible assets	6	6,468	10,496
Current Assets			
Cash and cash equivalents		689,468	548,884
Créditors: amounts falling due within one year	7	(63,186)	(50,179)
Net Current Assets		626,282	498,705
Total Assets less Current Liabilities		632,750	509,201
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		632,650	509,101
Equity attributable to owners of the company		632,750	509,201

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

We as Directors of Tommar Creche 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,

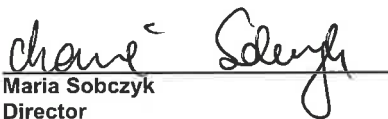
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

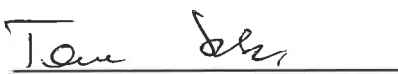
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 period and of its profit or loss for such a financial period 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 small companies' regime.

Approved by the board on 3 February 2026 and signed on its behalf by:


 Maria Sobczyk
 Director


 Tomasz Sobczyk
 Director

Tommar Creche Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	382,942	383,042
Profit for the financial year	-	126,159	126,159
At 31 December 2024	100	509,101	509,201
Profit for the financial period	-	123,549	123,549
At 31 August 2025	100	632,650	632,750

Tommar Creche Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

1. General Information

Tommar Creche Limited is a company limited by shares incorporated in Ireland. Cedarbrook, Cherry Orchard Avenue, Ballyfermot, Dublin 10 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 August 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the money paid by parents and income from government backed childcare schemes.

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:

Plant and machinery	15% Straight Line
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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 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 period 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

Tommar Creche Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 August 2025

3. Period of financial statements

The financial statements are for the 8 month period ended 31 August 2025.

4. Operating profit

	Aug 25 €	Dec 24 €
Operating profit is stated after charging:		
Depreciation of tangible assets	4,028	5,374
	<u>4,028</u>	<u>5,374</u>

5. Employees

The average monthly number of employees, including directors, during the financial period was 22, (Dec 24 - 31).

	Aug 25 Number	Dec 24 Number
Childcare	19	16
Management	2	2
	<u>21</u>	<u>18</u>

6. Tangible assets

	Plant and machinery	Total
	€	€
Cost		
At 1 January 2025	42,988	42,988
At 31 August 2025	42,988	42,988
Depreciation		
At 1 January 2025	32,492	32,492
Charge for the financial period	4,028	4,028
At 31 August 2025	36,520	36,520
Net book value		
At 31 August 2025	<u>6,468</u>	<u>6,468</u>
At 31 December 2024	<u>10,496</u>	<u>10,496</u>

7. Creditors

Amounts falling due within one year

	Aug 25 €	Dec 24 €
Taxation	45,617	32,610
Directors' current accounts (Note 10)	12,629	12,629
Accruals	4,940	4,940
	<u>63,186</u>	<u>50,179</u>

Tommar Creche Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial period ended 31 August 2025

8. Income Statement

	Aug 25 €	Dec 24 €
At 1 January 2025	509,101	382,942
Profit for the financial period	123,549	126,159
At 31 August 2025	632,650	509,101

9. Capital commitments

The company had no material capital commitments at the financial period-ended 31 August 2025.

10. Directors' remuneration and transactions

	Aug 25 €	Dec 24 €
Remuneration	62,400	105,600

The following amounts are repayable to the directors:

	Aug 25 €	Dec 24 €
Maria Sobczyk	12,629	12,629

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.