

**Company registration number: 397300**

**The Toddler Inn Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 August 2025**

# The Toddler Inn Limited

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## **The Toddler Inn Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 year. Under the 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" 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

**The Toddler Inn Limited**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of The Toddler Inn Limited**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our 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 the company's board of directors for my work or for this report.

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

You have acknowledged on the balance sheet for the financial year ended 31st August 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the 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 financial statements.

Salus Audit and Tax  
Chartered Accountants

14 Wentworth  
Eblana Villas  
Dublin 2

8 December 2025

**The Toddler Inn Limited**

**Balance sheet  
As at 31st August 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	6	412,804		439,182	
			412,804		439,182
<b>Current assets</b>					
Debtors	7	4,447		52,665	
Cash at bank and in hand		76,000		119,559	
		80,447		172,224	
<b>Creditors: amounts falling due within one year</b>	8	(113,852)		(123,194)	
<b>Net current (liabilities)/assets</b>			(33,405)		49,030
<b>Total assets less current liabilities</b>			379,399		488,212
<b>Creditors: amounts falling due after more than one year</b>	9		-		(13,491)
<b>Net assets</b>			379,399		474,721
<b>Capital and reserves</b>					
Called up share capital presented as equity			2		2
Profit and loss account			379,397		474,719
<b>Shareholders funds</b>			379,399		474,721

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 5 to 10 form part of these abridged financial statements.**

**The Toddler Inn Limited**

**Balance sheet (continued)**

**As at 31st August 2025**

We, as directors of The Toddler Inn 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 8th December 2025 and signed on behalf of the board by:

Shane Sylvester  
Director

Jason Bollard  
Director

**The notes on pages 5 to 10 form part of these abridged financial statements.**

## The Toddler Inn Limited

### Notes to the abridged financial statements Financial year ended 31st August 2025

#### 1. General information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is 36 Ridgewood Park, Swords, Co Dublin.

#### 2. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Going concern

The financial statements have been prepared based on the assumption of the company's ability to continue trading in the foreseeable future. The financial statements, however, do not include any adjustments that would be necessary if the company was unable to continue as a going concern.

##### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### 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.

## The Toddler Inn Limited

### Notes to the abridged financial statements (continued) Financial year ended 31st August 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:

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.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

## The Toddler Inn Limited

### Notes to the abridged financial statements (continued) Financial year ended 31st August 2025

#### 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.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

#### 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.

## The Toddler Inn Limited

### Notes to the abridged financial statements (continued) Financial year ended 31st August 2025

#### Debtors

Trade and other debtors are recognised at transaction price. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

#### Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Cash & cash equivalents

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

### 3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 18 (2024: 18).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	807,958	667,852
Social insurance costs	62,436	53,987
Other retirement benefit costs	3,705	1,800
	<u>874,099</u>	<u>723,639</u>

### 4. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>234,526</u>	<u>172,864</u>

The Toddler Inn Limited

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

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	474,719	525,149
Loss for the financial year	(95,322)	(50,430)
<b>At the end of the financial year</b>	<u>379,397</u>	<u>474,719</u>

6. Tangible assets

	Long leasehold property €	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	<b>Total</b> €
<b>Cost</b>					
At 1st September 2024	491,423	24,531	58,789	42,105	616,848
Disposals	-	-	-	(1,968)	(1,968)
<b>At 31st August 2025</b>	<u>491,423</u>	<u>24,531</u>	<u>58,789</u>	<u>40,137</u>	<u>614,880</u>
<b>Depreciation</b>					
At 1st September 2024	95,335	15,985	37,575	28,772	177,667
Charge for the financial year	9,828	1,227	5,327	8,027	24,409
<b>At 31st August 2025</b>	<u>105,163</u>	<u>17,212</u>	<u>42,902</u>	<u>36,799</u>	<u>202,076</u>
<b>Carrying amount</b>					
<b>At 31st August 2025</b>	<u>386,260</u>	<u>7,319</u>	<u>15,887</u>	<u>3,338</u>	<u>412,804</u>
At 31st August 2024	<u>396,088</u>	<u>8,546</u>	<u>21,214</u>	<u>13,333</u>	<u>439,181</u>

7. Debtors

	2025	2024
	€	€
Other debtors	-	52,665
Accrued income	4,447	-
	<u>4,447</u>	<u>52,665</u>

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	12,106	14,188
Other creditors including tax and social insurance	101,746	109,006
	<u>113,852</u>	<u>123,194</u>

**The Toddler Inn Limited**

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

**9. Creditors: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other creditors including tax and social insurance	-	13,491
	<u>          </u>	<u>          </u>

**10. Directors transactions**

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

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	52,665	70,030
Advances made during the financial year	(62,502)	-
Amounts repaid during the financial year	9,837	(17,365)
At the end of the financial year	<u>          </u>	<u>          </u>
	-	52,665

Disclosure for each director or other person is as follows:

**Shane Sylvester**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	20,817	28,883
Advances made during the financial year	(24,317)	-
Amounts repaid during the financial year	3,500	(8,066)
At the end of the financial year	<u>          </u>	<u>          </u>
	-	20,817

**Jason Bollard**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	31,848	41,147
Advances made during the financial year	(38,185)	-
Amounts repaid during the financial year	6,337	(9,299)
At the end of the financial year	<u>          </u>	<u>          </u>
	-	31,848

**11. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 8 December 2025.