

Company Number: 447954

**Toddlers Hill Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# Toddlers Hill Limited

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# **Toddlers Hill Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

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 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" 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 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to John Hennessy & Co, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

### **Signed on behalf of the board**

**Jeanne Thorne**  
Director

**John Dooley**  
Director

**24 February 2026**

# Toddlers Hill Limited

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	8	-	500
<b>Current Assets</b>			
Debtors	9	12,601	31,987
Cash and cash equivalents		90,908	90,606
		<u>103,509</u>	<u>122,593</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(116,258)</u>	<u>(128,857)</u>
<b>Net Current Liabilities</b>		<u>(12,749)</u>	<u>(6,264)</u>
<b>Total Assets less Current Liabilities</b>		<u>(12,749)</u>	<u>(5,764)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		(392)	2
Retained earnings		(12,357)	(5,766)
<b>Equity attributable to owners of the company</b>		<u>(12,749)</u>	<u>(5,764)</u>

We as Directors of Toddlers Hill 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. 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 24 February 2026 and signed on its behalf by:**

**Jeanne Thorne**  
Director

**John Dooley**  
Director

**Toddlers Hill Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 September 2023</b>	2	10,548	10,550
Loss for the financial year	-	(16,314)	(16,314)
<b>At 31 August 2024</b>	2	(5,766)	(5,764)
Loss for the financial year	-	(6,591)	(6,591)
<b>At 31 August 2025</b>	<b>2</b>	<b>(12,357)</b>	<b>(12,355)</b>

# Toddlers Hill Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

Toddlers Hill 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

#### 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" 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of discounts and value added tax.

#### 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	-	12.5% 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 debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### 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.

**Toddlers Hill Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**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 Balance Sheet date.

**Share capital of the company****Ordinary share capital**

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

**Preference share capital**

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

**3. Significant accounting judgements and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amount of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Directors are of the opinion the estimates and assumptions in place do not have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

<b>4. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	<b>500</b>	500
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>4,901</b>	716
	<u>          </u>	<u>          </u>

**6. Employees**

The average monthly number of employees, including directors, during the financial year was 32, (2024 - 32).

	<b>2025</b>	2024
	Number	Number
Childcare	<b>30</b>	30
Director	<b>1</b>	1
Kitchen & Domestic	<b>1</b>	1
	<u>          </u>	<u>          </u>
	<b>32</b>	32
	<u>          </u>	<u>          </u>

**Toddlers Hill Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**7. Tax on loss**

	2025 €	2024 €
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%)	-	-
Under/over provision in prior year	<u>(12)</u>	<u>-</u>

**(b) Factors affecting tax charge for the financial year**

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Loss taxable at 12.50%	<u>(6,603)</u>	<u>(16,314)</u>
Loss before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	<u>(825)</u>	<u>(2,039)</u>
<b>Effects of:</b>		
Expenses not deductible for tax purposes	146	141
Utilisation of tax losses	<u>667</u>	<u>1,898</u>
Total tax charge for the financial year (Note 7 (a))	<u>(12)</u>	<u>-</u>

No charge to tax arises due to tax losses incurred.

**8. Tangible assets**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 September 2024	<u>65,455</u>	<u>65,455</u>
At 31 August 2025	<u>65,455</u>	<u>65,455</u>
<b>Depreciation</b>		
At 1 September 2024	64,955	64,955
Charge for the financial year	500	500
At 31 August 2025	<u>65,455</u>	<u>65,455</u>
<b>Net book value</b>		
At 31 August 2025	<u>-</u>	<u>-</u>
At 31 August 2024	<u>500</u>	<u>500</u>

**9. Debtors**

	2025 €	2024 €
Trade debtors	2,000	21,386
Other debtors	<u>10,601</u>	<u>10,601</u>
	<u>12,601</u>	<u>31,987</u>

## Toddlers Hill Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	<b>50,292</b>	59,343
Taxation	<b>8,874</b>	8,825
Directors' current accounts (Note 12)	<b>32,024</b>	41,672
Other creditors	-	400
Accruals	<b>25,068</b>	18,617
	<b>116,258</b>	128,857
<b>11. Income Statement</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 September 2024	<b>(5,766)</b>	10,548
Loss for the financial year	<b>(6,591)</b>	(16,314)
At 31 August 2025	<b>(12,357)</b>	(5,766)
<b>12. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>24,960</b>	16,320
The following amounts are repayable to the directors:	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Jeanne Thorne	<b>32,024</b>	41,672

### 13. Post-Balance Sheet Events

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

### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.