

Company Number: 600820

Bebé Crèche Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Bebé Crèche Limited
CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 10

Bebé Crèche 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", 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 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 OCKT Limited, (Chartered 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

Eimear Scannell
Director

14 October 2025

Michael O'Shea
Director

14 October 2025

Bebé Crèche Limited
BALANCE SHEET
as at 31 August 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Tangible assets	6	483,070	494,218
Financial assets	7	1	1
Non-Current Assets		<u>483,071</u>	<u>494,219</u>
Current Assets			
Debtors	8	419,828	432,677
Cash and cash equivalents		174,216	270,512
		<u>594,044</u>	<u>703,189</u>
Payables: amounts falling due within one year	9	<u>(45,681)</u>	<u>(52,554)</u>
Net Current Assets		<u>548,363</u>	<u>650,635</u>
Total Assets less Current Liabilities		<u>1,031,434</u>	<u>1,144,854</u>
Payables: amounts falling due after more than one year	10	-	(250,171)
Net Assets		<u>1,031,434</u>	<u>894,683</u>
Equity			
Called up share capital presented as equity		100	100
Retained earnings		1,031,334	894,583
Equity attributable to owners of the company		<u>1,031,434</u>	<u>894,683</u>

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 Bebé Crèche 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 359 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 14 October 2025 and signed on its behalf by:

Eimear Scannell
Director

Michael O'Shea
Director

Bebé Crèche Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	759,704	759,804
Profit for the financial year	-	134,879	134,879
At 31 August 2024	100	894,583	894,683
Profit for the financial year	-	136,751	136,751
At 31 August 2025	<u>100</u>	<u>1,031,334</u>	<u>1,031,434</u>

Bebé Crèche Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Bebé Crèche Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 5 Church Close, Muckross, Killarney, Co Kerry. The business address of the company is Avenue, Countess Road, Killarney, Co Kerry. The company is the operator of a creche. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company's CRO Number is 600820.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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 280B 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 and Section 1A of FRS 102.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

Revenue

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

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:

Land and buildings freehold	-	2% Straight line
Motor vehicles	-	20% 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.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Payables.

Bebé Crèche Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other payables 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3.	Operating profit	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of tangible assets	11,148	11,148
		<u> </u>	<u> </u>
4.	Interest payable and similar expenses	2025	2024
		€	€
	Interest	14,933	24,030
		<u> </u>	<u> </u>
5.	Employees		
	The average monthly number of employees, including directors, during the financial year was		
		2025	2024
		Number	Number
	Employees	17	17
	Officers	2	2
		<u> </u>	<u> </u>
		19	19
		<u> </u>	<u> </u>

Bebé Crèche Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

6. Tangible assets	Land and buildings freehold €	Motor vehicles €	Total €
Cost			
At 1 September 2024	557,389	8,800	566,189
At 31 August 2025	557,389	8,800	566,189
Depreciation			
At 1 September 2024	63,171	8,800	71,971
Charge for the financial year	11,148	-	11,148
At 31 August 2025	74,319	8,800	83,119
Net book value			
At 31 August 2025	<u>483,070</u>	-	<u>483,070</u>
At 31 August 2024	<u>494,218</u>	-	<u>494,218</u>
7. Financial fixed assets		Subsidiary undertakings shares	Total
Investments		€	€
Cost			
At 31 August 2025		1	1
Net book value			
At 31 August 2025		<u>1</u>	<u>1</u>
At 31 August 2024		<u>1</u>	<u>1</u>
8. Debtors		2025 €	2024 €
Amounts owed by group undertakings (Note 14)		403,995	414,507
Other debtors		15,833	18,170
		<u>419,828</u>	<u>432,677</u>
9. Payables		2025 €	2024 €
Amounts falling due within one year			
Amounts owed to credit institutions		-	13,699
Payments received on account		15,456	16,836
Taxation		10,934	12,904
Directors' current accounts (Note 13)		760	760
Other creditors		18,492	-
Accruals		39	8,355
		<u>45,681</u>	<u>52,554</u>

Trade and other creditors are payable at various dates after the financial year end in accordance with the company's usual and customary credit terms. Trade creditors include amounts due to certain suppliers who have reserved title to the goods supplied. The extent to which these creditors are secured at any time depends on a number of conditions, the validity of some of which may not be readily determinable, and as

Bebé Crèche Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

such it is not possible to indicate how much of the creditors were secured by a reservation of title.

Tax and other revenue liabilities are repayable at various dates after the financial year end in accordance with the applicable revenue provisions.

Allied Irish Banks hold the following security: A mortgage debenture creating a mortgage/charge over the company's undertaking and all its property and assets whatsoever and wheresoever, both present and future including the property owned by the company.

10. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	250,171
	<u> </u>	<u> </u>
Loans		
Repayable in one year or less, or on demand	-	13,699
Repayable between one and two years	-	14,658
Repayable between two and five years	-	50,424
Repayable in five years or more	-	185,089
	<u> </u>	<u> </u>
	-	263,870
	<u> </u>	<u> </u>
11. Profit and loss account		
	2025	2024
	€	€
At 1 September 2024	894,583	759,704
Profit for the financial year	136,751	134,879
	<u> </u>	<u> </u>
At 31 August 2025	1,031,334	894,583
	<u> </u>	<u> </u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
13. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	66,000	66,000
	<u> </u>	<u> </u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Michael O'Shea	760	760
	<u> </u>	<u> </u>
14. Related party transactions		
Inter company balances between group companies do not attract an interest charge and are repayable on demand.		
Bebe Creche Limited owns 100% of the issued A Ordinary Shares in Avenue Rentals Limited.		

Bebé Crèche Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 31 August 2025

Transactions and balances with group company:

	2025 €	2024 €
Avenue Rentals Limited		
Amount due from Avenue Rentals Limited	<u>403,995</u>	<u>414,507</u>

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14 October 2025.