



Company Number: 620255

Little Legs Creche & Montessori Limited
Abridged Unaudited Financial Statements
for the financial period ended 31 August 2025

Little Legs Creche & Montessori Limited

CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 10

Little Legs Creche & Montessori 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.

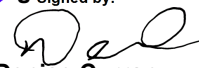
Irish company law requires the directors to prepare financial statements for each financial period. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic 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:

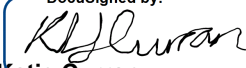
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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


Denise Curran
Director

18 March 2026

DocuSigned by:

Katie Curran
Director

18 March 2026

Little Legs Creche & Montessori Limited**BALANCE SHEET**

as at 31 August 2025

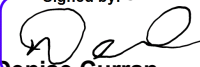
	Notes	Aug 25 €	Dec 24 €
Fixed Assets			
Tangible assets	7	<u>70,332</u>	<u>76,950</u>
Current Assets			
Debtors	8	12,284	-
Cash and cash equivalents		<u>106,636</u>	<u>79,285</u>
		<u>118,920</u>	<u>79,285</u>
Creditors: amounts falling due within one year	9	<u>(22,007)</u>	<u>(19,585)</u>
Net Current Assets		<u>96,913</u>	<u>59,700</u>
Total Assets less Current Liabilities		<u>167,245</u>	<u>136,650</u>
Creditors:			
amounts falling due after more than one year	10	(417)	(3,307)
Provisions for liabilities	11	<u>(231)</u>	<u>(260)</u>
Net Assets		<u><u>166,597</u></u>	<u><u>133,083</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>166,497</u>	<u>132,983</u>
Equity attributable to owners of the company		<u><u>166,597</u></u>	<u><u>133,083</u></u>

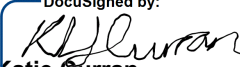
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Little Legs Creche & Montessori 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 18 March 2026 and signed on its behalf by:

Signed by:

 Denise Curran
 Director

DocuSigned by:

 Katie Curran
 Director

Little Legs Creche & Montessori Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	117,838	117,938
Profit for the financial year	-	15,145	15,145
At 31 December 2024	100	132,983	133,083
Profit for the financial period	-	33,514	33,514
At 31 August 2025	100	166,497	166,597

Little Legs Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

1. General Information

Little Legs Creche & Montessori Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 620255. The registered office of the company is Rathdrummin, Grangebellew, Drogheda, Louth, Republic of Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of a childcare facility. 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 financial period 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 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 invoice value of goods supplied by the company, exclusive of trade 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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	12.5% & 33% Straight line
Motor vehicles	-	12.5% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

Little Legs Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

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.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

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 and deferred 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.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

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.

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.

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/(crediting):		
Depreciation of tangible assets	6,859	10,408
Government grants received	(208)	(313)
	<u> </u>	<u> </u>

continued

Little Legs Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

5. Interest payable and similar expenses	Aug 25	Dec 24
	€	€
Interest	<u>340</u>	<u>862</u>

6. Employees

The average monthly number of employees, including directors, during the financial period was 5, (Dec 24 - 5).

	Aug 25	Dec 24
	Number	Number
Administration	<u>1</u>	<u>1</u>
Childcare	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2025	43,227	41,475	30,250	114,952
Additions	-	241	-	241
At 31 August 2025	<u>43,227</u>	<u>41,716</u>	<u>30,250</u>	<u>115,193</u>
Depreciation				
At 1 January 2025	4,919	17,959	15,124	38,002
Charge for the financial period	1,153	3,185	2,521	6,859
At 31 August 2025	<u>6,072</u>	<u>21,144</u>	<u>17,645</u>	<u>44,861</u>
Net book value				
At 31 August 2025	<u>37,155</u>	<u>20,572</u>	<u>12,605</u>	<u>70,332</u>
At 31 December 2024	<u>38,308</u>	<u>23,516</u>	<u>15,126</u>	<u>76,950</u>

7.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	Aug 25	Depreciation	Dec 24	Depreciation
	Net	charge	Net	charge
	book value	€	book value	€
	€	€	€	€
Motor vehicles	<u>12,604</u>	<u>2,521</u>	<u>15,125</u>	<u>3,781</u>

8. Debtors

	Aug 25	Dec 24
	€	€
Trade debtors	4,628	-
Prepayments	2,055	-
Accrued income	5,601	-
	<u>12,284</u>	<u>-</u>

continued

Little Legs Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

9. Creditors	Aug 25	Dec 24
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	4,770	6,116
Taxation	7,328	6,055
Directors' current accounts (Note 14)	-	196
Other creditors	-	2,600
Accruals	3,690	4,305
Deferred Income	6,219	313
	<u>22,007</u>	<u>19,585</u>
	<u>22,007</u>	<u>19,585</u>
10. Creditors	Aug 25	Dec 24
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	-	2,682
Government grants	417	625
	<u>417</u>	<u>3,307</u>
	<u>417</u>	<u>3,307</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	4,770	6,116
Repayable between one and five years	-	2,682
	<u>4,770</u>	<u>8,798</u>
	<u>4,770</u>	<u>8,798</u>
11. Provisions for liabilities		
The amounts provided for deferred taxation are analysed below:		
	Capital allowances	Total
		Total
	€	Aug 25
		€
		Dec 24
		€
At financial period start	260	260
Charged to profit and loss	(29)	(29)
	<u>231</u>	<u>231</u>
At financial period end	<u>231</u>	<u>231</u>
	<u>231</u>	<u>260</u>
	<u>231</u>	<u>260</u>
12. Income Statement		
	Aug 25	Dec 24
	€	€
At 1 January 2025	132,983	117,838
Profit for the financial period	33,514	15,145
	<u>166,497</u>	<u>132,983</u>
At 31 August 2025	<u>166,497</u>	<u>132,983</u>
	<u>166,497</u>	<u>132,983</u>
13. Capital commitments		
The company had no material capital commitments at the financial period-ended 31 August 2025.		

continued

Little Legs Creche & Montessori Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 August 2025

14. Directors' remuneration and transactions	Aug 25	Dec 24
	€	€
Remuneration	<u>52,802</u>	<u>79,725</u>

The following amounts are repayable to the directors:

	Aug 25	Dec 24
	€	€
Denise Curran	<u>-</u>	<u>196</u>

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18 March 2026.