

Company Number: 748439

Creative Hare Design & Branding Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Creative Hare Design & Branding Limited

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Creative Hare Design & Branding Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to HTH Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her 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

Isa Bella Magalhaes Bettero
Director

4 February 2026

Creative Hare Design & Branding Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	9	5,306	3,852
Current Assets			
Debtors	10	22,664	4,612
Cash and cash equivalents		18,273	8,206
		40,937	12,818
Creditors: amounts falling due within one year	11	(23,976)	(16,440)
Net Current Assets/(Liabilities)		16,961	(3,622)
Total Assets less Current Liabilities		22,267	230
Creditors:			
amounts falling due after more than one year	12	-	(3,393)
Net Assets/(Liabilities)		22,267	(3,163)
Capital and Reserves			
Called up share capital presented as equity		1,000	1,000
Retained earnings		21,267	(4,163)
Equity attributable to owners of the company		22,267	(3,163)

I as Director of Creative Hare Design & Branding 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) I 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 4 February 2026 and signed on its behalf by:

Isa Bella Magalhaes Bettero
Director

Creative Hare Design & Branding Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2024	-	-	-
Loss for the financial period	-	(4,163)	(4,163)
Net proceeds of equity Ordinary share issue	1,000	-	1,000
At 31 August 2024	1,000	(4,163)	(3,163)
Profit for the financial year	-	25,430	25,430
At 31 August 2025	1,000	21,267	22,267

Creative Hare Design & Branding Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Creative Hare Design & Branding Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 748439. The registered office of the company is Unit 15 Ace Enterprise, Bawnogue Road, Dublin 22, D22 HD21 which is also the principal place of business of the company. The principal activity of the company is the provision of branding & design services. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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 Statement of Cash Flows because it is classified as a small company.

Turnover

Turnover comprises the invoice value of services 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:

Office equipment	- 20% 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

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.

Creative Hare Design & Branding Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 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. Period of financial statements

The comparative figures relate to the month period ended 31 August 2024.

4. Going concern

Although the company reported a profit of €25,430 and has net assets of €22,267 at the balance sheet date, the director has made an assessment for a period of 12 months from the date of authorisation of these Financial Statements based on the company's post year end reported revenue and cash flows to date. The director is satisfied that the company will generate sufficient turnover in the future which will allow the company to have the ability to pay its debts as they fall due. It is on this basis that the company and its director prepares its financial statements on a going concern basis.

5. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	1,567	963
	<u> </u>	<u> </u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	172	196
	<u> </u>	<u> </u>

7. Employees

The average monthly number of employees, including director, during the financial year was 1.

	2025	2024
	Number	Number
Director	1	1
Employees	-	1
	<u> </u>	<u> </u>
	1	2
	<u> </u>	<u> </u>

Creative Hare Design & Branding Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

8. Tax on profit/(loss)	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 8 (b))	3,176	-
	<u><u>3,176</u></u>	<u><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
	€	€
Profit/(loss) taxable at 12.50%	28,606	(4,163)
	<u><u>28,606</u></u>	<u><u>(4,163)</u></u>
Profit/(loss) before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	3,576	(520)
Effects of:		
Depreciation in excess of capital allowances for period	75	45
Utilisation of tax losses	(475)	475
	<u><u>3,176</u></u>	<u><u>-</u></u>
Total tax charge for the financial year (Note 8 (a))	3,176	-
	<u><u>3,176</u></u>	<u><u>-</u></u>
9. Tangible assets		
	Office equipment	Total
	€	€
Cost		
At 1 September 2024	4,815	4,815
Additions	3,021	3,021
	<u>7,836</u>	<u>7,836</u>
At 31 August 2025	7,836	7,836
Depreciation		
At 1 September 2024	963	963
Charge for the financial year	1,567	1,567
	<u>2,530</u>	<u>2,530</u>
At 31 August 2025	2,530	2,530
Net book value		
At 31 August 2025	5,306	5,306
	<u><u>5,306</u></u>	<u><u>5,306</u></u>
At 31 August 2024	3,852	3,852
	<u><u>3,852</u></u>	<u><u>3,852</u></u>
10. Debtors	2025	2024
	€	€
Trade debtors	20,746	3,612
Taxation	384	-
Called up share capital not paid	1,000	1,000
Prepayments	534	-
	<u><u>22,664</u></u>	<u><u>4,612</u></u>

Creative Hare Design & Branding Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	2,099	2,049
Trade creditors	14,844	5,094
Taxation	4,872	5,097
Accruals	2,161	4,200
	<u>23,976</u>	<u>16,440</u>
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	3,393
	<u>-</u>	<u>3,393</u>
Loans		
Repayable in one year or less, or on demand	2,099	2,049
Repayable between two and five years	-	3,393
	<u>2,099</u>	<u>5,442</u>
13. Profit and loss account		
	2025	2024
	€	€
At 1 September 2024	(4,163)	-
Profit/(loss) for the financial year	25,430	(4,163)
	<u>21,267</u>	<u>(4,163)</u>
At 31 August 2025		
14. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
15. Director's remuneration	2025	2024
	€	€
Remuneration	52,509	29,685
Pension contributions	200	-
	<u>52,709</u>	<u>29,685</u>
16. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year end.		
17. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 4 February 2026.		