

Debbie McDonnell Sensory Limited

Abridged Unaudited Financial Statements

**for the financial period from 20 December 2024 (date of incorporation) to 31
December 2025**

Debbie McDonnell Sensory Limited
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Debbie McDonnell Sensory Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 20 December 2024 (date of incorporation) to 31 December 2025

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 period. 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 they is 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 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board



Ms Deborah Neilan
Director

24 February 2026

Debbie McDonnell Sensory Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Intangible assets	8	12,196
		<hr/>
Current Assets		
Cash at bank and in hand		7,954
Creditors: amounts falling due within one year	9	(5,208)
		<hr/>
Net Current Assets		2,746
		<hr/>
Total Assets less Current Liabilities		14,942
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		14,842
		<hr/>
Equity attributable to owners of the company		14,942
		<hr/> <hr/>

I as Director of Debbie McDonnell Sensory 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 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 24 February 2026 and signed on its behalf by:



Ms Deborah Neilan
Director

Debbie McDonnell Sensory Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	14,842	14,842
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	14,842	14,942

Debbie McDonnell Sensory Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 December 2024 (date of incorporation) to 31 December 2025

1. General Information

Debbie McDonnell Sensory Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 778375. The registered office of the company is 50 The Oaks, Ridgewood, Swords Dublin, K67KD43, Ireland which is also the principal place of business of the company. Child Day-Care Activities 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 December 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 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 period, 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 goods supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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.

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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Debbie McDonnell Sensory Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 December 2024 (date of incorporation) to 31 December 2025

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.

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.

3. Period of financial statements

The financial statements are for the 12 month 12 days period from 20 December 2024 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit

Dec 25
€

Operating profit is stated after charging:

Amortisation of goodwill

3,049

6. Employees

The average monthly number of employees, including director, during the financial period was 2, (Dec 24 - 2).

Dec 25
Number

Director

1

Employees

1

2

Debbie McDonnell Sensory Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 20 December 2024 (date of incorporation) to 31 December 2025

7. Tax on profit**Dec 25**
€**(a) Analysis of charge in the financial period****Current tax:**

Corporation tax at 12.50% (Note 7 (b))

2,556**(b) Factors affecting tax charge for the financial period**

The tax assessed for the financial period differs from the standard rate of corporation tax in Ireland (Dec 25 - 12.50%). The differences are explained below:

Dec 25
€

Profit taxable at 12.50%

17,398Profit before tax
multiplied by the standard rate of corporation tax
in Ireland at 12.50%**2,175****Effects of:**

Depreciation in excess of capital allowances for period

381

Total tax charge for the financial period (Note 7 (a))

2,556**8. Intangible assets****Goodwill**
€ **Total**
€**Cost**

At 20 December 2024

- -

Additions

15,245 15,245

At 31 December 2025

15,245 15,245

**Provision for
diminution in value**

Charge for financial period

3,049 3,049

At 31 December 2025

3,049 3,049

Net book value

At 31 December 2025

12,196 **12,196****9. Creditors****Amounts falling due within one year****Dec 25**
€

Taxation

3,388

Accruals

1,820**5,208**

Debbie McDonnell Sensory Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 20 December 2024 (date of incorporation) to 31 December 2025

10. Income Statement

	Dec 25
	€
At 20 December 2024	-
Profit for the financial period	14,842
	<hr/>
At 31 December 2025	14,842
	<hr/> <hr/>

11. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

12. Director's remuneration

	Dec 25
	€
Remuneration	32,400
Pension contributions	600
	<hr/>
	33,000
	<hr/> <hr/>

13. Post-Balance Sheet Events

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

14. Approval of financial statements

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