

Company Number: 393826

Snowdrops Creche & Montessori Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Snowdrops Creche & Montessori Limited

CONTENTS

	Page
Directors' Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 8

Snowdrops Creche & Montessori 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 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 Azets Ireland Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

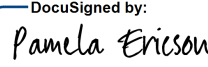
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board

Signed by:


Moray Ericson
Director

Date: 13 January 2026 | 16:36 GMT

DocuSigned by:


Pamela Ericson
Director

Date: 16 January 2026 | 13:19 GMT

Snowdrops Creche & Montessori Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 € as restated
Fixed Assets			
Tangible assets	8	<u>38,085</u>	<u>32,597</u>
Current Assets			
Cash and cash equivalents		19,785	10,892
Creditors: amounts falling due within one year	9	<u>(25,162)</u>	<u>(38,910)</u>
Net Current Liabilities		<u>(5,377)</u>	<u>(28,018)</u>
Total Assets less Current Liabilities		<u>32,708</u>	<u>4,579</u>
Creditors:			
amounts falling due after more than one year	11	-	(952)
Net Assets		<u><u>32,708</u></u>	<u><u>3,627</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>32,608</u>	<u>3,527</u>
Equity attributable to owners of the company		<u><u>32,708</u></u>	<u><u>3,627</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 Snowdrops 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),

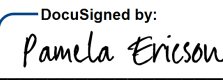
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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 13 January 2026 | 16:36 GMT and signed on its behalf by:

Signed by:


 Moray Ericson
 Director

DocuSigned by:


 Pamela Ericson
 Director

Snowdrops Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Snowdrops Creche & Montessori Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 393826. The registered office of the company is Century House, Harold's Cross Road, Dublin 6W. The principal activity of the Company is that of a creche and montessori school. 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 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 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 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.

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:

Fixtures, fittings and equipment	-	12.5% 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.

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.

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.

Snowdrops Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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.

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.

3. Going concern

The financial statements have been prepared on a going concern basis.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Depreciation of tangible assets	6,571	7,143
Loss/(profit) on disposal of tangible assets	7,993	-
Government grants received	-	(1,088)
	<u> </u>	<u> </u>

5. Interest payable and similar expenses	2025	2024
	€	€
Interest	518	1,056
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 13).

	2025	2024
	Number	Number
Directors	1	1
Operational Staff	12	12
	<u> </u>	<u> </u>
	13	13
	<u> </u>	<u> </u>

Snowdrops Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

7. Change in related party note

The opening balance differs from the previously filed accounts due to a clerical error identified and corrected during the preparation of these financial statements. This correction has no impact on prior year comparatives other than the adjustment to the opening balance.

In addition, a change has been made to the comparatives: a deferred income amount of €14,552, which was previously included in accruals, has been reclassified to deferred income. This reclassification does not affect reserves.

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 September 2024	36,147	21,000	57,147
Additions	4,052	19,000	23,052
Disposals	(7,207)	(21,000)	(28,207)
	<u>32,992</u>	<u>19,000</u>	<u>51,992</u>
At 31 August 2025	32,992	19,000	51,992
Depreciation			
At 1 September 2024	14,050	10,500	24,550
Charge for the financial year	3,748	2,823	6,571
On disposals	(4,089)	(13,125)	(17,214)
	<u>13,709</u>	<u>198</u>	<u>13,907</u>
At 31 August 2025	13,709	198	13,907
Net book value			
At 31 August 2025	<u><u>19,283</u></u>	<u><u>18,802</u></u>	<u><u>38,085</u></u>
At 31 August 2024	<u><u>22,097</u></u>	<u><u>10,500</u></u>	<u><u>32,597</u></u>

9. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	649	5,766
Taxation	7,451	5,260
Other creditors	3,482	8,632
Accruals	4,700	4,700
Deferred Income	8,880	14,552
	<u><u>25,162</u></u>	<u><u>38,910</u></u>

10. Share Capital

Authorised, allotted, called up and fully paid

	2025 €	2024 €
100 Ordinary Shares at €1.00 each	<u><u>100</u></u>	<u><u>100</u></u>

continued

Snowdrops Creche & Montessori Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	952
	<u> </u>	<u> </u>
Loans		
Repayable in one year or less, or on demand	649	5,766
Repayable between one and two years	-	952
	<u> </u>	<u> </u>
	649	6,718
	<u> </u>	<u> </u>

12. Income Statement

	2025	2024
	€	€
At 1 September 2024	3,527	33,062
Profit/(loss) for the financial year	29,081	(29,535)
	<u> </u>	<u> </u>
At 31 August 2025	32,608	3,527
	<u> </u>	<u> </u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

14. Directors' remuneration

	2025	2024
	€	€
Remuneration	-	17,563
	<u> </u>	<u> </u>

15. Related party transactions

The following transactions took place with directors during the year

	2025	2024
	€	€
Opening balance	(3,482)	(4,380)
Advances	-	(735)
Repayments	-	1,633
	<u> </u>	<u> </u>
	(3,482)	(3,482)
	<u> </u>	<u> </u>

The property from which the company operates from is owned by Pam and Moray Ericson (the directors of the company). The rent payable for the year was €40,600 (2024 - €49,600).

16. Controlling interest

The directors are the controlling party of this company.

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 January 2026 | 16:36 GMT