

Little Heartbeats Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Little Heartbeats Ltd

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Little Heartbeats Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Aedin Ryan Alan O'Brien
Company Secretary	Alan O'Brien
Company Number	725501
Registered Office and Business Address	Crescent Court Medical Practice Fr Griffin Road Galway H91 KRC5
Accountants	Moore Block 3 Galway Financial Services Centre Moneenageisha Road Galway H91 V2R6

Little Heartbeats Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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" 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 Statement of Financial Position, the Statement of Changes in Equity 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 Moore, 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 30 September 2025."

Signed on behalf of the board

Aedin Ryan
Director

22 December 2025

Alan O'Brien
Director

22 December 2025

Little Heartbeats Ltd
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Current Assets			
Receivables	6	986	920
Cash and cash equivalents		27,760	10,923
		<u>28,746</u>	<u>11,843</u>
Payables: amounts falling due within one year	7	(19,147)	(3,341)
Net Current Assets		9,599	8,502
Total Assets less Current Liabilities		9,599	8,502
Equity			
Called up share capital presented as equity		100	100
Retained earnings		9,499	8,402
Equity attributable to owners of the company		9,599	8,502

We as Directors of Little Heartbeats Ltd, 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 22 December 2025 and signed on its behalf by:

Aedin Ryan
Director

Alan O'Brien
Director

Little Heartbeats Ltd
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	100	10,669	10,769
Loss for the financial year	-	(2,267)	(2,267)
At 30 September 2024	100	8,402	8,502
Profit for the financial year	-	1,097	1,097
At 30 September 2025	100	9,499	9,599

Little Heartbeats Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Little Heartbeats Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 725501. The registered office of the company is Crescent Court Medical Practice, Fr Griffin Road, Galway, H91 KRC5 which is also the principal place of business of the company. The principal activity of the company is the operation of a medical practice. 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 30 September 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 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 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.

Revenue

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

Trade and other receivables

Trade and other receivables 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 Statement of Financial Position bank overdrafts are shown within Payables.

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 has no employees.

Little Heartbeats Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 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 Statement of Financial Position 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 Statement of Financial Position date.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. 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 5 (b))	-	800
	<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%	<u>1,097</u>	<u>(1,467)</u>
Profit/(loss) before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	137	(183)
Effects of:		
Close company surcharge	-	800
Utilisation of tax losses	<u>(137)</u>	<u>183</u>
Total tax charge for the financial year (Note 5 (a))	<u> </u>	<u>800</u>

No charge to tax arises due to tax losses incurred.

Little Heartbeats Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

6. Receivables	2025	2024
	€	€
Other debtors	920	920
Taxation	66	-
	<u>986</u>	<u>920</u>
	<u><u>986</u></u>	<u><u>920</u></u>
7. Payables	2025	2024
Amounts falling due within one year	€	€
Taxation	3,437	800
Directors' current accounts (Note 10)	13,250	81
Accruals	2,460	2,460
	<u>19,147</u>	<u>3,341</u>
	<u><u>19,147</u></u>	<u><u>3,341</u></u>
8. Income Statement	2025	2024
	€	€
At 1 October 2024	8,402	10,669
Profit/(loss) for the financial year	1,097	(2,267)
	<u>9,499</u>	<u>8,402</u>
	<u><u>9,499</u></u>	<u><u>8,402</u></u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 September 2025.		
10. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	15,000	-
	<u>15,000</u>	<u>-</u>
	<u><u>15,000</u></u>	<u><u>-</u></u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Aedin Ryan	13,250	81
	<u>13,250</u>	<u>81</u>
	<u><u>13,250</u></u>	<u><u>81</u></u>
11. Related party transactions		
There are no related party transactions which require separate disclosure in the financial statements.		
12. Controlling interest		
The beneficial owner of the company is Aedin Ryan.		
13. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		
14. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.		