

Bizzi Kids Creche Ltd.
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Bizzi Kids Creche Ltd.
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Bizzi Kids Creche Ltd.
DIRECTORS AND OTHER INFORMATION

Directors	Elma Brazill John Brazill
Company Secretary	John Brazill
Company Number	657305
Registered Office	Bellview Kilmallock Limerick Ireland
Business Address	Bellview Kilmallock Limerick Ireland
Accountants	Niall O'Sullivan & Associates Chartered Accountants and Statutory Audit Firm Recognition House Walsh Business Park Ballysimon Road Limerick Ireland
Bankers	Bank of Ireland Kilmallock Co. Limerick Ireland

Bizzi Kids Creche Ltd.
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" 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, the Reconciliation of Shareholders' Funds 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 Niall O'Sullivan & Associates, (Chartered Accountants and Statutory Audit Firm), 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

Elma Brazill
Director

27 March 2026

John Brazill
Director

27 March 2026

Bizzi Kids Creche Ltd.**BALANCE SHEET**

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	18,959	24,180
Current Assets			
Debtors	7	5,295	1,640
Cash at bank and in hand		230,707	212,658
		236,002	214,298
Creditors: amounts falling due within one year	8	(13,842)	(39,187)
Net Current Assets		222,160	175,111
Total Assets less Current Liabilities		241,119	199,291
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		241,019	199,191
Shareholders' Funds		241,119	199,291

We as Directors of Bizzi Kids Creche 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 27 March 2026 and signed on its behalf by:

Elma Brazill
Director

John Brazill
Director

Bizzi Kids Creche Ltd.**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	131,200	131,300
Profit for the financial year	-	67,991	67,991
At 31 August 2024	100	199,191	199,291
Profit for the financial year	-	41,828	41,828
At 31 August 2025	100	241,019	241,119

Bizzi Kids Creche Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Bizzi Kids Creche Ltd. is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 657305. The registered office of the company is Bellview, Kilmallock, Limerick, Ireland. The principal activity of the company is the provision of childcare 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's 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 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 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 Cash Flow Statement 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.

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	-	12.50% Straight line
Motor vehicles	-	12.50% 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.

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.

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.

Bizzi Kids Creche Ltd.**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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	5,221	5,221
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 15, (2024 - 17).

	2025	2024
	Number	Number
Administration	1	1
Childcare workers	14	16
	<u> </u>	<u> </u>
	15	17
	<u> </u>	<u> </u>

5. Tax on profit

	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%)	5,976	9,713
	<u> </u>	<u> </u>

Bizzi Kids Creche Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

6. Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 September 2024	33,316	8,438	41,754
At 31 August 2025	33,316	8,438	41,754
Depreciation			
At 1 September 2024	13,354	4,220	17,574
Charge for the financial year	4,166	1,055	5,221
At 31 August 2025	17,520	5,275	22,795
Net book value			
At 31 August 2025	15,796	3,163	18,959
At 31 August 2024	19,962	4,218	24,180
7. Debtors		2025	2024
		€	€
Taxation		3,737	-
Prepayments		1,558	1,640
		5,295	1,640
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Taxation		3,829	14,684
Directors' current accounts (Note 11)		4,347	19,497
Other creditors		2,775	2,115
Accruals		2,891	2,891
		13,842	39,187
9. Profit and loss account		2025	2024
		€	€
At 1 September 2024		199,191	131,200
Profit for the financial year		41,828	67,991
At 31 August 2025		241,019	199,191
10. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 August 2025.			
11. Directors' remuneration and transactions		2025	2024
		€	€
Remuneration		35,984	29,956

Bizzi Kids Creche Ltd.**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

The following amounts are repayable to the directors:

	2025	2024
	€	€
Elma Brazill	4,347	19,497

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.