

**Company registration number: 361336**

**Here To Care Limited**

**Unaudited Abridged Financial Statements**

**Financial Year Ended 31 August 2025**

## Here To Care Limited

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## Here To Care Limited

### Directors Responsibilities Statement Financial Year Ended 31 August 2025

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council [and promulgated by Chartered Accountants Ireland ], including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end 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 and then apply them consistently;
- make judgments 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 as set out on pages 2 to 10:

- The directors approve these statutory 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 Cronin Financial Limited, the company's accounting records and provided all the information 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.

On behalf of the board

  
\_\_\_\_\_  
**John Hale**  
Director

  
\_\_\_\_\_  
**Mary Hale**  
Director

**Here To Care Limited**

**Balance sheet  
As at 31st August 2025**

		2025		2024	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	3,393,645		3,236,975	
			3,393,645		3,236,975
<b>Current assets</b>					
Debtors	6	12,951		8,619	
Cash at bank and in hand		232,802		324,623	
		245,753		333,242	
<b>Creditors: amounts falling due within one year</b>	7	(208,656)		(307,334)	
<b>Net current assets</b>			37,097		25,908
<b>Total assets less current liabilities</b>			3,430,742		3,262,883
<b>Creditors: amounts falling due after more than one year</b>	8	(1,063,288)		(1,145,694)	
<b>Net assets</b>			2,367,454		2,117,189
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			2,367,354		2,117,089
<b>Shareholders funds</b>			2,367,454		2,117,189

These 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'.

The notes on pages 4 to 10 form part of these abridged financial statements.

**Here To Care Limited**

**Balance sheet (continued)  
As at 31st August 2025**

We, as directors of Here To Care Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 27th January 2026 and signed on behalf of the board by:

  
\_\_\_\_\_  
**John Hale**  
Director

  
\_\_\_\_\_  
**Mary Hale**  
Director

**The notes on pages 4 to 10 form part of these abridged financial statements.**

## Here To Care Limited

### Notes to the Abridged Financial Statements Financial Year Ended 31st August 2025

#### 1. Accounting policies

The principal activity of the company is that of a creche. The company is a private company limited by shares, registered in Ireland. The address of the registered office is Beechlawn House, Clonsilla Road, Dublin 15. and its company registration number is 361336

#### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

#### **Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be

**Here To Care Limited**

**Notes to the Abridged Financial Statements  
Financial Year Ended 31st August 2025**

**Taxation**

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

**(i) Current tax**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

**(ii) Deferred tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

## Here To Care Limited

### Notes to the Abridged Financial Statements Financial Year Ended 31st August 2025

#### Tangible assets

##### (i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses

The company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the previous revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the profit and loss account and the asset's original cost is transferred from revaluation reserve to retained earnings.

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

##### (ii) Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Long Leasehold Premises	2% straight line on cost
Motor vehicles	20% straight line on cost
Fixtures & fittings	12½% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

##### (iii) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

## Here To Care Limited

### Notes to the Abridged Financial Statements Financial Year Ended 31st August 2025

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

#### **Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Here To Care Limited

Notes to the Abridged Financial Statements  
Financial Year Ended 31st August 2025

2. **Operating profit**

Operating profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	64,781	79,879
(Gain)/loss on disposal of tangible assets	<u>(6,410)</u>	<u>-</u>

3. **Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 46 (2024: 46).

4. **Directors remuneration**

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	<u>289,749</u>	<u>280,241</u>

**Here To Care Limited**

**Notes to the Abridged Financial Statements  
Financial Year Ended 31st August 2025**

<b>5. Tangible assets</b>	Freehold property	Long leasehold property	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€	€
<b>Cost</b>					
At 01/09/24	2,990,603	26,000	600,907	96,959	3,714,469
Additions	155,804	-	20,787	56,075	232,666
Disposals	-	-	-	(41,959)	(41,959)
<b>At 31/08/25</b>	<u>3,146,407</u>	<u>26,000</u>	<u>621,694</u>	<u>111,075</u>	<u>3,905,176</u>
<b>Depreciation</b>					
At 01/09/24	-	1,560	390,190	85,744	477,494
Charge for the financial year	-	520	63,326	935	64,781
Disposals	-	-	-	(30,744)	(30,744)
<b>At 31/08/25</b>	<u>-</u>	<u>2,080</u>	<u>453,516</u>	<u>55,935</u>	<u>511,531</u>
<b>Carrying amount</b>					
<b>At 31/08/25</b>	<u>3,146,407</u>	<u>23,920</u>	<u>168,178</u>	<u>55,140</u>	<u>3,393,645</u>
At 31/08/24	<u>2,990,603</u>	<u>24,440</u>	<u>210,717</u>	<u>11,215</u>	<u>3,236,975</u>

<b>6. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	10,196	4,400
Other debtors	2,755	4,219
	<u>12,951</u>	<u>8,619</u>

<b>7. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	119,429	119,429
Trade creditors	58,652	21,703
Other creditors including tax and social insurance	22,077	158,277
Deferred income	8,498	7,925
	<u>208,656</u>	<u>307,334</u>

Here To Care Limited

Notes to the Abridged Financial Statements  
Financial Year Ended 31st August 2025

8. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Amounts owed to credit institutions	<u>1,063,288</u>	<u>1,145,694</u>

9. Capital commitments

There were no capital commitments at the year ended 31 August 2025

10. Events after balance sheet

There were no events after the balance sheet date.

11. Controlling party

The company is owned by the directors John and Mary Hale. The ownership is split 50 / 50

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 27 January 2026.