

Company Number: 511203

Unipupil Limited

Unaudited Abridged Financial Statements

for the year ended 31 March 2025

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Statement of Directors' Responsibilities

for the year ended 31 March 2025

The directors are responsible for preparing 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 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 and 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 confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statutes comprising the Companies Act 2014, and all Regulations to be construed as one with that Act.

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.

Signed on behalf of the Board

Fiona Leigh
Director

Brigid Cassidy
Director

25 January 2026

Unipupil Limited

Abridged Balance Sheet

as at 31 March 2025

	Notes	31 Mar 2025 €	31 Mar 2024 €
Fixed assets			
Tangible assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		-	-
		-	-
Creditors: amounts falling due within one year	5	<u>(299,861)</u>	<u>(294,046)</u>
Net current assets/(liabilities)		<u>(299,861)</u>	<u>(294,046)</u>
Total assets less current liabilities		<u>(299,861)</u>	<u>(294,046)</u>
Net (liabilities)/assets		<u>(299,861)</u>	<u>(294,046)</u>
Capital and reserves			
Called up share capital	6	100	100
Profit and loss account		<u>(299,961)</u>	<u>(294,146)</u>
Equity shareholders' funds		<u>(299,861)</u>	<u>(294,046)</u>

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".

We, as directors of Unipupil 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

These abridged financial statements were approved by the directors on 25 January 2026 and signed on behalf of the board by:

Fiona Leigh

Brigid Cassidy

Notes to the Abridged Balance Sheet

1 General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Guinness Enterprise Centre, Taylor's Lane, Dublin 8.

2 Statement of compliance

These financial statements have been prepared on a going concern basis in compliance with FRS 102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

3 Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the Companies Act 2014 and Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council), including FRS 102: "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements have been prepared under the historical cost convention and have been prepared in Euro, which is the functional currency of the company. All amounts have been rounded to the nearest Euro.

Turnover

Turnover comprises the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets and depreciation

Tangible fixed 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 fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	15% Straight line
Fixtures, fittings and equipment	15% Straight line
Motor vehicles	25% Straight line

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the 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 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. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

4	Employee compensation	2025	2024
		€	€
	Payroll costs for the year were	-	-
	Average number of employees (including directors)	1	1
5	Creditors	2025	2024
		€	€
	Included in creditors:		
	Amounts falling due within one year:		
	Director's loan accounts	267,965	262,650
	Accruals	31,896	31,396
	Tax creditors	-	-
6	Share capital	2025	2024
		€	€
	Ordinary shares of €1 each		
	Authorised equity	1,000,000	1,000,000
	Allotted, called up and fully paid equity	100	100
7	Equity reserves	2025	2024
		€	€
	At 1 April	(294,046)	(283,333)
	Loss for the period	(5,815)	(10,713)
	At 31 March	(299,861)	(294,046)
8	Approval of Financial Statements		

The financial statements were approved by the Board on 25 January 2026.