Company Number: 743158

Wonder Kids Creche Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

Wonder Kids Creche Limited

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Wonder Kids Creche Limited
DIRECTORS AND OTHER INFORMATION

Directors	Margaret Walsh Eamon Walsh
Company Secretary	Eamon Walsh
Company Number	743158
Registered Office	Galway Road Headford Co Galway
Business Address	Galway Road Headford Co Galway.
Accountants	Michael Kelly & Company Spencer Street, Castlebar Co.Mayo
Bankers	Allied Irish Banks Shop Street Galway Ireland
Solicitors	Anna McLoughlin Headford Galway Ireland

Wonder Kids Creche Limited

ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Wonder Kids Creche Limited for the financial year ended 31 August 2025

In accordance with our engagement letter dated 12 January 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 August 2025 as set out on pages 5 to 9 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Wonder Kids Creche Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial Reporting Standard 105 ("FRS 105"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that Wonder Kids Creche Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Wonder Kids Creche Limited. You consider that Wonder Kids Creche Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Wonder Kids Creche Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

MICHAEL KELLY & COMPANY
Spencer Street,
Castlebar
Co.Mayo

22 January 2026

Wonder Kids Creche Limited

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	**8,000**	10,000
Tangible assets	6	**20,258**	27,010
Fixed Assets		**28,258**	37,010
Current Assets			
Cash at bank and in hand		**153,645**	54,508
Creditors: amounts falling due within one year	7	**(30,612)**	(29,241)
Net Current Assets		**123,033**	25,267
Total Assets less Current Liabilities		**151,291**	62,277
Capital and Reserves			
Called up share capital presented as equity		**100**	100
Retained earnings	8	**151,191**	62,177
Shareholders' Funds		**151,291**	62,277

We as Directors of Wonder Kids Creche 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 micro companies' regime.

Approved by the board on 22 January 2026 and signed on its behalf by:

Margaret Walsh
Director

Eamon Walsh
Director

1. General Information

Wonder Kids Creche Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 743158. The registered office of the company is Galway Road, Headford, Co Galway. 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 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 105 “The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland” (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Turnover
Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Goodwill
Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Short leasehold property	-	20% Straight line
Fixtures, fittings and equipment	-	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.

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 provides a range of benefits, including annual bonus arrangements, paid holiday arrangements and defined contribution pension schemes.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is rendered.

Retirement Benefits

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

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.

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 financial 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 Income Statement.

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	**6,752**	6,752
Amortisation of goodwill	**2,000**	-

4. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 12).

	2025 Number	2024 Number
Director	**1**	1
Employee	**12**	11
	13	12

continued

5. Intangible assets

	Goodwill €	Total €
Cost		
At 1 September 2024	10,000	10,000
At 31 August 2025	10,000	10,000
Provision for diminution in value		
Charge for financial year	2,000	2,000
At 31 August 2025	2,000	2,000
Net book value		
At 31 August 2025	**8,000**	**8,000**
At 31 August 2024	10,000	10,000

6. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 September 2024	14,880	18,882	33,762
At 31 August 2025	14,880	18,882	33,762
Depreciation			
At 1 September 2024	2,976	3,776	6,752
Charge for the financial year	2,976	3,776	6,752
At 31 August 2025	5,952	7,552	13,504
Net book value			
At 31 August 2025	**8,928**	**11,330**	**20,258**
At 31 August 2024	11,904	15,106	27,010

7. Creditors

Amounts falling due within one year	**2025 €**	2024 €
Trade creditors	**-**	2,258
Taxation	**17,922**	12,533
Directors' current accounts	**7,840**	12,300
Accruals	**4,850**	2,150
	30,612	29,241

Wonder Kids Creche Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

8. Income Statement

	2025	2024
	€	€
At 1 September 2024	**62,177**	-
Profit for the financial year	**89,014**	62,177
At 31 August 2025	**151,191**	62,177

9. Capital commitments

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

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 January 2026.