

Company Number: 391910

Unikids Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Unikids Limited

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DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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

Noel Noonan
Director

10 March 2026

Unikids Limited
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>248,354</u>	<u>244,184</u>
Current Assets			
Debtors	6	7,382	7,759
Cash and cash equivalents		<u>1,050,965</u>	<u>837,211</u>
		<u>1,058,347</u>	<u>844,970</u>
Creditors: amounts falling due within one year	7	<u>(441,938)</u>	<u>(235,904)</u>
Net Current Assets		<u>616,409</u>	<u>609,066</u>
Total Assets less Current Liabilities		<u><u>864,763</u></u>	<u><u>853,250</u></u>
Capital and Reserves			
Called up share capital presented as equity		6	6
Other reserves	8	4	4
Retained earnings		<u>864,753</u>	<u>853,240</u>
Equity attributable to owners of the company		<u><u>864,763</u></u>	<u><u>853,250</u></u>

Unikids Limited

BALANCE SHEET

as at 30 June 2025

The 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", applying Section 1A of that Standard.

I as Director of Unikids 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) I 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 10 March 2026 and signed on its behalf by:

Noel Noonan
Director

Unikids Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 June 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 July 2023	6	801,020	4	801,030
Profit for the financial year	-	52,220	-	52,220
At 30 June 2024	6	853,240	4	853,250
Profit for the financial year	-	11,513	-	11,513
At 30 June 2025	6	864,753	4	864,763

Unikids Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Unikids Limited is a company limited by shares incorporated in Ireland

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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

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

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:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	12.5% straight line
Motor vehicles	-	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 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.

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.

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	42,460	40,196
	<u> </u>	<u> </u>

Unikids Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

4. Employees

The average monthly number of employees, including director, during the financial year was 33, (2024 - 26).

	2025 Number	2024 Number
Childcare Staff	32	25
Directors	1	1
	33	26

5. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation				
At 1 July 2024	244,099	65,211	77,470	386,780
Additions	43,520	3,110	-	46,630
At 30 June 2025	287,619	68,321	77,470	433,410
Depreciation				
At 1 July 2024	30,512	65,211	46,873	142,596
Charge for the financial year	35,952	389	6,119	42,460
At 30 June 2025	66,464	65,600	52,992	185,056
Net book value				
At 30 June 2025	221,155	2,721	24,478	248,354
At 30 June 2024	213,587	-	30,597	244,184

6. Debtors

	2025 €	2024 €
Prepayments	7,382	7,759

**7. Creditors
Amounts falling due within one year**

	2025 €	2024 €
Trade creditors	1,643	7,542
Taxation	44,063	38,645
Director's current account (Note 9)	98,174	82,717
Accruals	298,058	107,000
	441,938	235,904

8. Income Statement

	Profit and loss account €	Capital redemption reserve €	Total €
At 1 July 2024	853,240	4	853,244
Profit for the financial year	11,513	-	11,513
At 30 June 2025	864,753	4	864,757

Unikids Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

9. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	<u>342,922</u>	<u>177,596</u>

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 10 March 2026.