

Company registration number: 634431

Betty & Biddy Limited

Unaudited abridged financial statements

for the financial year ended 31st December 2025

Betty & Biddy Limited

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Directors responsibilities statement Financial year ended 31st December 2025

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants 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 at the financial financial year end date and of the profit or loss of the company for the financial 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 - 3 to 9:

- 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, Chartered Accountants, 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 31st December 2025.

On behalf of the board

Fiona Fitzsimons
Director

Jeremy Hoare
Director

Betty & Biddy Limited

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

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	12	1,917		-	
		1,917	1,917	-	-
Current assets					
Stocks	8	27,823		30,113	
Debtors	9	12,114		9,160	
Cash at bank and in hand		1,352,450		1,035,407	
		1,392,387		1,074,680	
Creditors: amounts falling due within one year					
	10	(180,028)		(81,899)	
Net current assets					
		1,212,359		992,781	
Total assets less current liabilities					
		1,214,276		992,781	
Creditors: amounts falling due after more than one year					
	11		-		(791)
Net assets					
		1,214,276		991,990	
Capital and reserves					
Called up share capital presented as equity		100		100	
Profit and loss account		1,214,176		991,890	
Shareholders funds					
		1,214,276		991,990	

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 9 form part of these abridged financial statements.

Betty & Bidy Limited

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

We, as directors of Betty & Bidy 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 25 February 2026 and signed on behalf of the board by:

Fiona Fitzsimons
Director

Jeremy Hoare
Director

The notes on pages 4 to 9 form part of these abridged financial statements.

Betty & Biddy Limited

Notes to the abridged financial statements Financial year ended 31st December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Betty & Biddy Limited, 8 Robinhood, Ballymount, Dublin 22.

The Company Registration Number is 634431.

The significant accounting policies adopted by the Company and applied consistently are as follows:

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.

Taxation

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Betty & Biddy Limited

Notes to the abridged financial statements (continued) Financial year ended 31st December 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings & fixtures	12.5%
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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 fixtures & fittings 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.

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed assets may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors 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 provisions required are recognised in the profit and loss.

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Notes to the abridged financial statements (continued) Financial year ended 31st December 2025

Stocks

Stocks comprise consumable items and goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period Stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

Cash and cash equivalent

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 balance sheet.

Trade and other creditors

Trade and other creditors 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 8th 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.

Statement of cash flow 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.

5. Operating profit

Operating profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	274	-
	<u>274</u>	<u>-</u>

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 10 (2024: 9).

Betty & Biddy Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31st December 2025**

7. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	191,800	176,491
Pension contributions to defined contribution plans in respect of qualifying services	54,338	6,105
	<u>246,138</u>	<u>182,596</u>

8. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	27,823	30,113
	<u>27,823</u>	<u>30,113</u>

9. Debtors

	2025	2024
	€	€
Trade debtors	12,114	9,160
	<u>12,114</u>	<u>9,160</u>

10. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	125	715
Other creditors including tax and social insurance	99,720	79,384
Accruals	80,183	1,800
	<u>180,028</u>	<u>81,899</u>

Betty & Biddy Limited

Notes to the abridged financial statements (continued)
Financial year ended 31st December 2025

12. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	-	-
Additions	2,191	2,191
At 31 December 2025	<u>2,191</u>	<u>2,191</u>
Depreciation		
At 1 January 2025	-	-
Charge for the financial year	274	274
At 31 December 2025	<u>274</u>	<u>274</u>
Carrying amount		
At 31 December 2025	<u>1,917</u>	<u>1,917</u>
At 31 December 2024	<u>-</u>	<u>-</u>

11. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025 €	2024 €
At the start of the financial year	(791)	5,000
Advances made during the financial year	-	3,609
Amounts repaid during the financial year	(5,400)	(9,400)
At the end of the financial year	<u>(6,191)</u>	<u>(791)</u>

Disclosure for each director or other person is as follows:

Fiona Fitzsimons

	2025 €	2024 €
At the start of the financial year	(791)	5,000
Advances made during the financial year	-	3,609
Amounts repaid during the financial year	(5,400)	(9,400)
At the end of the financial year	<u>(6,191)</u>	<u>(791)</u>

Betty & Biddy Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31st December 2025**

14. Contingent assets and liabilities

There were no contingent liabilities at the year end.

15. Events after the end of the reporting period

There were no events post year end.

14. Controlling party

The ultimate controlling party of the company is Fiona Fitzsimons.

15. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 February 2026.