

Company Number: 724369

KK Creche Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

KK Creche Limited
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KK Creche Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 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

David Gaynor
Company Secretary

6 March 2026

Donna Brown
Director

6 March 2026

KK Creche Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	7	358,400	409,450
Tangible assets	8	8,147	9,776
Fixed Assets		<u>366,547</u>	<u>419,226</u>
Current Assets			
Debtors	9	1,185	957
Cash and cash equivalents		60,251	32,569
		<u>61,436</u>	<u>33,526</u>
Creditors: amounts falling due within one year	10	<u>(189,250)</u>	<u>(298,953)</u>
Net Current Liabilities		<u>(127,814)</u>	<u>(265,427)</u>
Total Assets less Current Liabilities		238,733	153,799
Creditors:			
amounts falling due after more than one year	11	<u>(23,100)</u>	<u>(40,876)</u>
Net Assets		<u>215,633</u>	<u>112,923</u>
Capital and Reserves			
Called up share capital presented as equity	13	100	100
Retained earnings		215,533	112,823
Equity attributable to owners of the company		<u>215,633</u>	<u>112,923</u>

KK Creche Limited

BALANCE SHEET

as at 31 August 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 KK 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) 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 6 March 2026 and signed on its behalf by:

David Gaynor
Company Secretary

Donna Brown
Director

KK Creche Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

KK Creche Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 724369. The registered office of the company is Kiddies Korner, 292 Sundrive Road, Dublin 12, Ireland. The principal activity of the company is the operation of a creche. 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 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 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 including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 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:

Fixtures, fittings and equipment	-	12.5% Straight line
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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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

KK Creche Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

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 temporary 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of operating a creche.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,629	1,629
Amortisation of goodwill	51,050	51,050
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	4,159	1,092
	<u> </u>	<u> </u>

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

6. Employees

The average monthly number of employees, including director, during the financial year was 20, (2024 - 16).

	2025 Number	2024 Number
Director	1	1
Staff	19	15
	20	16

7. Intangible assets

	Goodwill €	Total €
Cost		
At 1 September 2024	510,500	510,500
At 31 August 2025	510,500	510,500
Provision for diminution in value		
At 1 September 2024	101,050	101,050
Charge for financial year	51,050	51,050
At 31 August 2025	152,100	152,100
Net book value		
At 31 August 2025	358,400	358,400
At 31 August 2024	409,450	409,450

8. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 September 2024	13,034	13,034
At 31 August 2025	13,034	13,034
Depreciation		
At 1 September 2024	3,258	3,258
Charge for the financial year	1,629	1,629
At 31 August 2025	4,887	4,887
Net book value		
At 31 August 2025	8,147	8,147
At 31 August 2024	9,776	9,776

9. Debtors

	2025 €	2024 €
Trade debtors	1,185	957

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

10. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			21,936	21,936
Trade creditors			13,036	7,821
Taxation			26,715	12,808
Director's current account (Note 16)			127,563	256,388
			189,250	298,953
			<u><u> </u></u>	<u><u> </u></u>
11. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Bank loan			23,100	40,876
			<u><u> </u></u>	<u><u> </u></u>
Loans				
Repayable in one year or less, or on demand			21,936	21,936
Repayable between one and two years			21,936	21,936
Repayable between two and five years			1,164	18,940
			45,036	62,812
			<u><u> </u></u>	<u><u> </u></u>
12. Taxation			2025	2024
			€	€
Creditors:				
Corporation tax			14,673	9,888
PAYE			12,042	2,920
			26,715	12,808
			<u><u> </u></u>	<u><u> </u></u>
13. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	1,000,000	€1.00 each	1,000,000	1,000,000
			<u><u> </u></u>	<u><u> </u></u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	100	100
			<u><u> </u></u>	<u><u> </u></u>
The director's and the secretary's interests in the shares of the company are as follows:-				
			Number Held	
Name	Class of Shares		At	
			31/08/25	01/09/24
Donna Brown	Ordinary Shares		100	100
			<u><u> </u></u>	<u><u> </u></u>

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for the financial year ended 31 August 2025

14. Income Statement

	2025	2024
	€	€
At 1 September 2024	112,823	43,922
Profit for the financial year	102,710	68,901
	<hr/>	<hr/>
At 31 August 2025	215,533	112,823
	<hr/> <hr/>	<hr/> <hr/>

15. Capital commitments

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

16. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	42,808	40,164
Pension contributions	7,282	6,914
	<hr/>	<hr/>
	50,090	47,078
	<hr/> <hr/>	<hr/> <hr/>

The following amounts are repayable to the director:

	2025	2024
	€	€
Donna Brown	127,563	256,388
	<hr/> <hr/>	<hr/> <hr/>

17. Post-Balance Sheet Events

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

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 March 2026.