

Company Registration Number:741740

Peter Massey Funerals Limited

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

For the year ended 21 May 2025

**Peter Massey Funerals Limited**

**Balance Sheet 21 May 2025**

	Notes	2025	2024
		€	€
<b>Current assets</b>			
Bank & Cash		50	10
		_____	_____
Total Current Assets		50	10
Total Current Liabilities	4	40	40
		_____	_____
Total Assets Less Current Liabilities		10	10
		=====	=====
<b>Capital &amp; Reserves</b>			
Called Up Share Capital Presented as Equity			10
			_____
<b>Equity attributable to owners of the company</b>			<b>10</b>
			=====

We, as directors of Peter Massey Funerals Limited

(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 section 358 of the Companies Act 2014 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and

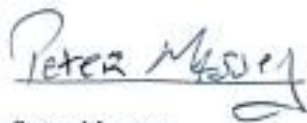
(d) We acknowledge the obligations of the company under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss 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.

We, as directors of Peter Massey Funerals Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is

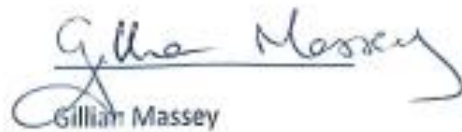
entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors and authorised for issue on 06 January 2025, and are signed on behalf of the board by:



Peter Massey



Gillian Massey

Dated: 06/01/2026

Company registration number: 741740

**Peter Massey Funerals Limited**

**Notes to the Financial Statements**

**Year ended 21 May 2025**

1. General Information

Peter Massey Funerals Ltd is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 741740. The registered office of the company is 116 Ballyroan Road, Dublin, Dublin 16, D16 H6A2, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 21 May 2024 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 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.

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.

**Peter Massey Funerals Limited**

**Notes to the Financial Statements**

**Year ended 21 May 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.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0.

4. Current Liabilities

	2025	2024
Directors Loans	40	-

5. Capital Commitments

The Company had no material capital commitments at the financial year-ended 21 May 2025.

5. Approval of The Financial Statements

The Financial Statements were approved by the board of directors on 06 January 2026.