

Company registration number: 717034

Farrell & Giovanni Holdings Ltd
Unaudited abridged financial statements
for the financial year ended 31 May 2025

Farrell & Giovanni Holdings Ltd

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Farrell & Giovanni Holdings Ltd

Directors and other information

Directors	Mr Mark Doyle Ms Carla Fusciardi
Secretary	Mr Mark Doyle
Company number	717034
Registered office	Ballinagam Upper Ballygarrett Gorey Wexford
Business address	Ballinagam Upper Ballygarrett Gorey Wexford
Accountants	Doyle Foley & Co "Ashwood" The Avenue Gorey Wexford Y25 N235
Bankers	Allied Irish Bank Main Street Gorey Wexford
Solicitors	Ensor O Connor Solicitors Melrose House Westgate Wexford

Farrell & Giovanni Holdings Ltd

Balance sheet As at 31 May 2025

	2025	2024
	€	€
Fixed assets	1,120,200	1,120,100
Current assets	1,097,408	850,000
Net current assets	<u>1,097,408</u>	<u>850,000</u>
Total assets less current liabilities	2,217,608	1,970,100
Net assets	<u>2,217,608</u>	<u>1,970,100</u>
Capital and reserves	<u>2,217,608</u>	<u>1,970,100</u>

We, as directors of Farrell & Giovanni Holdings Ltd 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro entities regime and in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 11 February 2026 and signed on behalf of the board by:



Mr Mark Doyle
Director



Ms Carla Fusciardi
Director

Farrell & Giovanni Holdings Ltd

Notes to the abridged financial statements Financial year ended 31 May 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Ballinagam Upper, Ballygarrett, Gorey, Wexford.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial assets

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Dividend income

Dividend income from subsidiaries is recognised when the Company's right to receive payment has been established.

Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

4. Income from shares in group undertakings

	2025	2024
	€	€
Dividends - unlisted	250,000	350,000

Dividends were received from ordinary shares held in group undertakings during the year end 31 May 2025 and 31 May 2024 as outlined above.

Farrell & Giovanni Holdings Ltd

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

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	850,000	500,000
Profit for the financial year	247,508	350,000
At the end of the financial year	<u>1,097,508</u>	<u>850,000</u>