

Company registration number: 321376

First Aid Wholesale Limited
Unaudited abridged financial statements
for the financial year ended 31 March 2025

First Aid Wholesale Limited

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First Aid Wholesale Limited

Directors and other information

| | |
|--------------------------|---|
| Directors | Rory Stephens John Rossiter |
| Secretary | Rory Stephens |
| Company number | 321376 |
| Registered office | 8 The Glen Avenue The Park Cabinteely Dublin 18 D18 T208 |
| Business address | Unit 12 Ballywaltrim Industrial Estate Bray Co Wicklow |
| Accountant | William Grimes & Associates 72 Carraig Oscair Naas Co Kildare W91 C8WY |
| Bankers | Bank of Ireland Stillorgan Co Dublin Ulster Bank Main Street Blessington Co Wicklow |
| Solicitors | Richard Dennehy & Co 189a Botanic Road Glasnevin Dublin 9 |

First Aid Wholesale Limited

Directors responsibilities statement

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 year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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; and
- 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Rory Stephens
Director

John Rossiter
Director

Date

19/6/25

First Aid Wholesale Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of First Aid Wholesale Limited**

I have compiled the financial statements which comprise the balance sheet and related notes of First Aid Wholesale Limited for the financial year ended 31 March 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for the financial statements. It is my responsibility to compile the financial statements of First Aid Wholesale Limited from the accounting records, information and explanations supplied to me by the directors.

Scope of work

I compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to me by the directors.

I have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



William Grimes & Associates
Certified Public Accountants

72 Carraig Oscair
Naas
Co Kildare
W91 C8WY

19 June 2025

First Aid Wholesale Limited

**Balance sheet
As at 31 March 2025**

| | 2025 | 2024 |
|--|-------------|-------------|
| | € | € |
| Net current liabilities | - | - |
| Total assets less current liabilities | - | - |
| Net assets | - | - |
| Capital and reserves | - | - |

We, as directors of First Aid Wholesale 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 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 micro companies regime.

These abridged financial statements were approved by the board of directors on 19 June 2025 and signed on behalf of the board by:

Rory Stephens
Director

John Rossiter
Director

First Aid Wholesale Limited

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

1. General information

The company is a private company limited by shares, registered in . The address of the registered office is 8 The Glen Avenue, The Park, Cabinteely, Dublin 18, D18 T208.

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 going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105. The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council ("FRS 105"). The company qualifies as a micro company for the period, as defines by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the micro companies regime in accordance with section 280E of the Companies Act 2014 and FRS 105.

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

4. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|--------------|--------------|
| | € | € |
| At the start of the financial year | (100) | (100) |
| At the end of the financial year | <u>(100)</u> | <u>(100)</u> |

5. Going Concern

The company ceased trading in December 2022.

6. Guarantees, Contingencies and other financial commitments

The bank hold two letters of guarantee for €75,200 signed by the directors of the company.

7. Employee Benefits

Short term benefits, and other similar non- monetary benefits are recognised as an expense in the period in which the service is received.