

**KILBRIDE MEMORIALS LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**KILBRIDE MEMORIALS LIMITED**

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**KILBRIDE MEMORIALS LIMITED**

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**ABRIDGED BALANCE SHEET  
AS AT 30 APRIL 2025**

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	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	5	46,374	27,344
		<u>46,374</u>	<u>27,344</u>
<b>Current assets</b>			
Stocks	6	15,000	15,000
Debtors: amounts falling due within one year	7	45,897	54,327
Cash at bank and in hand	8	59,808	109,594
		<u>120,705</u>	<u>178,921</u>
Creditors: amounts falling due within one year	9	(9,296)	(19,835)
		<u>111,409</u>	<u>159,086</u>
<b>Net current assets</b>		<u>111,409</u>	<u>159,086</u>
<b>Total assets less current liabilities</b>		<u>157,783</u>	<u>186,430</u>
<b>Net assets</b>		<u>157,783</u>	<u>186,430</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account		157,683	186,330
<b>Shareholders' funds</b>		<u>157,783</u>	<u>186,430</u>

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**KILBRIDE MEMORIALS LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 APRIL 2025**

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I, as director of Kilbride Memorials Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved:

**Cathal Farrell**

Director

Date: 26 January 2026

The notes on pages 3 to 10 form part of these financial statements.

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## KILBRIDE MEMORIALS LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Ballymurrin, Kilbride, Co Wicklow.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### 2.3 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

##### 2.4 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

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## KILBRIDE MEMORIALS LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Accounting policies (continued)

##### 2.5 Pensions

###### Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

##### 2.6 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

##### 2.7 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	- 12.5%
Motor vehicles	- 12.5%
Fixtures and fittings	- 12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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## KILBRIDE MEMORIALS LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Accounting policies (continued)

##### 2.8 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 2.9 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.10 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.11 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.12 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due within the operating cycle fall into this category of financial instruments.

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## KILBRIDE MEMORIALS LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Accounting policies (continued)

##### 2.12 Financial instruments (continued)

###### **Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

###### **Basic financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

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**KILBRIDE MEMORIALS LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**3. Employees**

The average monthly number of employees, including the director, during the year was as follows:

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<i>No.</i>
Employees	<b>2</b>	<i>2</i>

**4. Director's remuneration**

	<b>2025</b>	<i>2024</i>
	<b>€</b>	<i>€</i>
Director's emoluments	<b>42,296</b>	<i>40,876</i>
Company contributions to defined contribution pension schemes	<b>48,000</b>	<i>16,000</i>
	<b>90,296</b>	<i>56,876</i>

During the year retirement benefits were accruing to no directors (*2024 - NIL*) in respect of defined contribution pension schemes.

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**KILBRIDE MEMORIALS LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**5. Tangible fixed assets**

	Plant and machinery €	Motor vehicles €	Fixtures and fittings €	Total €
<b>Cost or valuation</b>				
At 1 May 2024	30,404	10,366	2,140	42,910
Additions	24,385	-	1,927	26,312
At 30 April 2025	54,789	10,366	4,067	69,222
<b>Depreciation</b>				
At 1 May 2024	10,758	3,888	920	15,566
Charge for the year on owned assets	5,558	1,296	428	7,282
At 30 April 2025	16,316	5,184	1,348	22,848
<b>Net book value</b>				
At 30 April 2025	38,473	5,182	2,719	46,374
<i>At 30 April 2024</i>	19,646	6,478	1,220	27,344

**6. Stocks**

	2025 €	2024 €
Raw materials and consumables	4,000	4,000
Work in progress	11,000	11,000
	15,000	15,000

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**KILBRIDE MEMORIALS LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
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**7. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	<b>44,469</b>	50,138
Other debtors	<b>1,428</b>	4,189
	<u><b>45,897</b></u>	<u>54,327</u>

**8. Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	€	€
Cash at bank and in hand	<b>59,808</b>	109,594
Less: bank overdrafts	-	(912)
	<u><b>59,808</b></u>	<u>108,682</u>

**9. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Overdrafts owed to credit institutions	-	912
Trade creditors	<b>2,574</b>	1,224
Corporation tax	-	1,445
Taxation and social insurance	<b>3,528</b>	3,540
Obligations under finance lease and hire purchase contracts	-	2,767
Other creditors	<b>344</b>	7,097
Accruals	<b>2,850</b>	2,850
	<u><b>9,296</b></u>	<u>19,835</u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
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**10. Appropriation of Profit and loss account**

	<b>2025</b>	<i>2024</i>
	€	€
Profit and loss account brought forward at the beginning of the year	<b>186,330</b>	<i>178,318</i>
Other movement in the profit and loss account	<b>(28,647)</b>	<i>8,012</i>
<b>Profit and loss account carried forward at the end of the year</b>	<b>157,683</b>	<i>186,330</i>

**11. Transactions with directors**

As at 30 April 2025, the amount due to the director amounted to €344.

**12. Controlling party**

The ultimate controlling parties is the director of the company.

**13. Approval of financial statements**

The director approved these financial statements for issue on 26 January 2026