

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

Company Name : **AROWNS LIMITED**

Company Registered Address : **"GOFF'S CENTRA",  
BRIDGETOWN,  
CO.WEXFORD.**

Company Number : **493053**

Financial Year : **YEAR ENDED 31ST JULY 2025**

**CERTIFICATE:**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting or presented to the members.

Signature: *Patricia Goff*

Signature: *Diane Goff*

Name : Mrs. Patricia Goff

Name : Ms. Diane Goff

Date: *24/3/26*

Date: *24/3/26.*

**ARADOWNS LIMITED,**

**"GOFF'S CENTRA",**

**BRIDGETOWN,**

**CO.WEXFORD.**

**Unaudited Abridged Financial Statements**

**Year ended 31st July 2025**

**(As modified by Sections 352 and 353 of the Companies Act 2014)**

**ARADOWNS LIMITED**  
**YEAR ENDED 31ST JULY 2025**

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**ARADOWNS LIMITED**

**YEAR ENDED 31ST JULY 2025**

**DIRECTORS AND OTHER INFORMATION**

Directors

Mrs. Patricia Goff  
Ms. Diane Goff

Secretary

Ms. Diane Goff

Accountants

John Holohan & Co Limited,  
Registered Auditors, Accountants &  
AITI Chartered Tax Advisers (CTA),  
5 Upper Rowe Street,  
Wexford.

Bankers

Bank of Ireland,  
Crescent Quay,  
Wexford.

Registered Office

"Goff's Centra",  
Bridgetown,  
Co. Wexford.

Solicitors

Compton Solicitors,  
30 Pembroke Street Upper,  
Dublin 2.



**ARADOWNS LIMITED**

**YEAR ENDED 31ST JULY 2025**

**DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS**

In relation to the financial statements as set on pages 5 to 18 :

- The directors approve these financial statements and confirm they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to John Holohan & Co Limited the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief the accounting records reflect all the transactions of the company for the year ended 31st July 2025.

On behalf of the board :

Director	<u><i>Mrs. Patricia Goff</i></u> <i>Mrs. Patricia Goff</i>	Date:	<u><i>11 March 2026</i></u>
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Director	<u><i>Ms. Diane Goff</i></u> <i>Ms. Diane Goff</i>	Date:	<u><i>11 March 2026</i></u>
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**ARADOWNS LIMITED**

**ABRIDGED BALANCE SHEET AS AT 31ST JULY 2025**

	Note	€	<u>31-Jul-24</u> €
<b><u>FIXED ASSETS</u></b>			
Tangible Assets	5	731,262	727,841
Financial Assets	6	0	0
		<hr/>	<hr/>
		731,262	727,841
<b><u>CURRENT ASSETS</u></b>			
Stock	7	234,083	208,763
Debtors	8	112,554	44,283
Investment		12,000	12,000
Cash on Hands		56,810	45,634
Cash at Bank		1,104,223	991,710
		<hr/>	<hr/>
		1,519,670	1,302,390
<b><u>CREDITORS</u></b>			
Amounts falling due within one year	9	544,266	571,416
		<hr/>	<hr/>
<b><u>NET CURRENT ASSETS</u></b>		975,404	730,974
		<hr/>	<hr/>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		1,706,666	1,458,815
<b><u>CREDITORS</u></b>			
Amounts falling due after more than one year	10	0	0
		<hr/>	<hr/>
<b><u>NET ASSETS</u></b>		1,706,666	1,458,815
		<hr/> <hr/>	<hr/> <hr/>
<b><u>CAPITAL AND RESERVES</u></b>			
Profit and Loss Account	18	1,706,566	1,458,715
Called Up Share Capital presented as equity		100	100
		<hr/>	<hr/>
<b><u>TOTAL EQUITY</u></b>		1,706,666	1,458,815
		<hr/> <hr/>	<hr/> <hr/>

**ARADOWNS LIMITED**

**ABRIDGED BALANCE SHEET AS AT 31ST JULY 2025**

We, as directors of Ardowns Limited, state that :

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are 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 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 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) We as directors of Ardowns Limited, state that the company has relied on the specified exemption contained in section 352 Companies Act 2014, 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland". The Financial statements were approved by the Board of Directors and authorised for issue on : 11 March 2026

***Mrs. Patricia Goff***

*Mrs. Patricia Goff*  
*Director*

***Ms. Diane Goff***

*Ms. Diane Goff*  
*Director*

## ARADOWNS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025

#### 1. ACCOUNTING POLICIES

Ardowns Limited is primarily engaged operating a supermarket under the "Centra" Brand. The operation is based at "Goff's Centra", Bridgetown, Co.Wexford. The company is a limited liability company incorporated in the Republic of Ireland. Its company registration number is 493053.

This set of financial statements prepared by Ardowns Limited have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The FRC issued amendments to FRS 102 called "Amendments to FRS 102 - Small entities and othe minor adjustments" which can be applied for accounting periods beginning on or after 1 January 2016 with early adoption permitted. The company has adopted these amendments in these financial statements.

The significant accounting policies adopted by the Company and applied consistently are as follows;

##### **(a) Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

##### **(b) Currency**

###### **(i) Functional and presentation currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

###### **(ii) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

## ARADOWNS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025

#### ACCOUNTING POLICIES

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'administrative expenses'. All other foreign exchange gains and losses are presented in the profit and loss account also within 'administrative expenses'.

#### **(c) Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the

#### **(d) Turnover**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods, if appropriate, is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services, if appropriate, is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### **(e) Interest income**

Interest income is recognised using the effective interest method.

## ARADOWNS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025

#### ACCOUNTING POLICIES

##### **(f) Dividend distribution**

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

##### **(g) Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

##### **(i) Current tax**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

##### **(ii) Deferred tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

## AROWNS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025

#### ACCOUNTING POLICIES

##### (h) Tangible fixed assets

###### (i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Tangible assets that are in day to day use are stated at cost less accumulated depreciation and accumulated impairment losses.

###### (ii) Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows :

Shop Equipment & Machinery	12.5%	Motor Vehicles	20%
Office Equipment	12.5%	Leasehold Premises	2%
Fixtures & Fittings	12.5%	Buildings	2%
Off Licence	5%		

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

###### (iii) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

## AROWNS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025

#### ACCOUNTING POLICIES

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

#### **(i) Stocks**

Stocks comprise consumable items and goods held for resale. Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

#### **(j) Trade and other debtors**

Trade and other debtors including amounts owed to group companies, if any, are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

## ARADOWNS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025

#### ACCOUNTING POLICIES

##### **(k) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

##### **(l) Trade and other creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### **(m) Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

##### **(n) Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

## **ARADOWNS LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST JULY 2025**

#### **ACCOUNTING POLICIES**

##### **(o) Employee Benefits**

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

##### **(i) Short term benefits**

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

##### **(ii) Defined contribution pension plans**

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

##### **(p) Borrowings**

Borrowings are recognised initially at the transaction price (present value of cash payable to bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

##### **(q) Cash flow statement exemption**

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result has elected not to prepare a cash flow statement.

**ARADOWNS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2025**

2. **OPERATING PROFIT**

Operating Profit is stated after charging	<u>31-Jul-25</u>	<u>31-Jul-24</u>
	€	€
Depreciation	51,995	54,802

3. **EMPLOYEES**

The average monthly number of employees for the year was 35. ( 2024 : 33 ).

4. **DIRECTORS REMUNERATION AND TRANSACTIONS**

<b>Remuneration</b>	<u>31-Jul-25</u>	<u>31-Jul-24</u>
	€	€
Salary	74,970	74,970
Retirement Benefits	9,435	13,892
	—————	—————
	84,405	88,862
	=====	=====

**ARADOWNS LIMITED**

**Year ended 31st July 2025**

**Notes to the Financial Statements**

5. **TANGIBLE FIXED ASSETS**

	Shop Equipment & Machinery €	Fixtures & Fittings €	Office Equipment €	Motor Vehicles €	Bridgetown Premises €
Cost @					
01-Aug-24	318,987	256,085	29,751	40,550	484,869
Plus :					
Additions	0	(8,550)	0	0	63,966
Less :					
Disposals	0	0	0	0	0
	<u>318,987</u>	<u>247,535</u>	<u>29,751</u>	<u>40,550</u>	<u>548,835</u>
Cost @					
31-Jul-25	318,987	247,535	29,751	40,550	548,835
	<u><u>318,987</u></u>	<u><u>247,535</u></u>	<u><u>29,751</u></u>	<u><u>40,550</u></u>	<u><u>548,835</u></u>
Depreciation @					
01-Aug-24	285,095	136,211	26,392	40,549	64,877
Less :					
Disposals	0	0	0	0	0
Plus :					
P & L - Y/E					
31-Jul-25	10,574	23,833	2,525	0	11,075
	<u>10,574</u>	<u>23,833</u>	<u>2,525</u>	<u>0</u>	<u>11,075</u>
Depreciation @					
31-Jul-25	295,669	160,044	28,917	40,549	75,952
	<u><u>295,669</u></u>	<u><u>160,044</u></u>	<u><u>28,917</u></u>	<u><u>40,549</u></u>	<u><u>75,952</u></u>
N.B.V. @					
31-Jul-25	23,318	87,491	834	1	472,883
	<u><u>23,318</u></u>	<u><u>87,491</u></u>	<u><u>834</u></u>	<u><u>1</u></u>	<u><u>472,883</u></u>
N.B.V. @					
31-Jul-24	33,892	119,874	3,359	1	419,992
	<u><u>33,892</u></u>	<u><u>119,874</u></u>	<u><u>3,359</u></u>	<u><u>1</u></u>	<u><u>419,992</u></u>

**ARADOWNS LIMITED**

**Year ended 31st July 2025**

**Notes to the Financial Statements**

**5. TANGIBLE FIXED ASSETS CONTINUED**

	<u>Off-Licence</u>	<u>Café E&amp;F</u>	<u>WFC Building</u>	<b><u>Total</u></b>
	€	€	€	€
Cost @				
01-Aug-24	79,751	6,338	118,084	1,334,415
Plus :				
Additions	0	0	0	55,416
Less :				
Disposals	0	0	0	0
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Cost @				
31-Jul-25	79,751	6,338	118,084	1,389,831
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Depreciation @				
01-Aug-24	39,880	3,007	10,563	606,574
Less :				
Disposals	0	0	0	0
Plus :				
P & L - Y/E				
Plus :	3,988	0	0	51,995
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Depreciation @				
31-Jul-25	43,868	3,007	10,563	658,569
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
N.B.V. @				
31-Jul-25	35,883	3,331	107,521	731,262
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
N.B.V. @				
31-Jul-24	39,871	3,331	107,521	727,841
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**6. FINANCIAL FIXED ASSETS**

None

**ARADOWNS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2025**

7. **STOCK**

	<u>31-Jul-25</u>	<u>31-Jul-24</u>
	€	€
Goods for Resale	234,083	208,763
	-----	-----
	234,083	208,763
	=====	=====

8. **DEBTORS**

	<u>31-Jul-25</u>	<u>31-Jul-24</u>
	€	€
- Trade Debtors	14,883	15,907
- Prepayments	30,197	28,376
	-----	-----
	45,080	44,283
	=====	=====

9. **CREDITORS (Amounts falling due within one year)**

	<u>31-Jul-25</u>	<u>31-Jul-24</u>
	€	€
Trade Creditors	465,270	495,813
Accruals	44,581	28,575
Other Taxation and Social Welfare	26,435	37,339
Corporation Tax	7,980	(885)
Bank Loan	0	3,048
Directors' Loan	0	7,526
	-----	-----
	544,266	571,416
	=====	=====

**ARADOWNS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2025**

10. **CREDITORS (Amounts falling due after more than one year)**

None

11. **DETAILS OF BORROWINGS WITH SECURITIES HELD**

None

12. **PROVISION FOR LIABILITIES**

None

13. **CONTINGENCIES**

None

14. **CAPITAL COMMITMENTS**

There were no capital commitments at the year ended 31st July 2025.

15. **COMMITMENTS**

None

16. **RELATED PARTY TRANSACTIONS**

There were no Related Party Transactions

17. **POST BALANCE SHEET EVENTS**

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

**AROWNS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST JULY 2025**

18. **MOVEMENT ON PROFIT AND LOSS RESERVES**

	<u>Called Up Share Capital</u>	<u>Profit and Loss Account</u>	<u>Total Equity</u>
	€	€	€
Balance at 1st August 2023	100	1,260,460	1,260,560
Profit/(Loss) for the year	0	198,255	198,255
	—	—	—
Balance at 31st July 2024	100	1,458,715	1,458,815
	===	=====	=====
Balance at 1st August 2024	100	1,458,715	1,458,815
Profit/(Loss) for the year	0	247,851	247,851
	—	—	—
Balance at 31st July 2025	100	1,706,566	1,706,666
	===	=====	=====