

Robert Gaffney and Sons Limited 548689

Directors and other information

Directors	Robert Gaffney Joy Gaffney
Secretary	Robert Gaffney
Company Number	548689
Registered office	49 Cherrywood Drive Clondalkin Dublin 22
Bankers	AIB

Robert Gaffney and Sons Limited 548689

Statement of Directors' responsibilities and declaration on unaudited financial statements

Directors made the following statement in respect of the unaudited financial statements:

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to the financial statements in so far as they are applicable to the company.

They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Where the financial statements are to be published on the web the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9:

-The directors approve these financial statements and confirm that 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 prepared on the going concern basis on the grounds that the company will continue in business.

-The directors confirm to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025

On Behalf of the board

Robert Gaffney

Joy Gaffney

Director

Director

Dated: 6th March 2026

Robert Gaffney and Sons Limited 548689

Abridged balance sheet

as at 31st December 2025

		2025	2024
	Notes	€	
Fixed assets			
Tangible Assets		13,000	16,500
Current Assets			
Debtors		40,157	53,193
Cash at bank and in hand		<u>15,996</u>	<u>2,389</u>
Creditors: amounts falling			
due within one year	4	(2,259)	(5,116)
Net assets		71,412	<u>66,966</u>
Capital and reserves			
Called up share capital	5	1,000	1,000
Profit and Loss Account		65,966	65,913
Retained Profit/ (loss)		4,446	53
Equity Shareholders' funds		71,412	66,966

On behalf of the board

Robert Gaffney

Joy Gaffney

Director

Director

Dated: 6th March 2026

Robert Gaffney and Sons Limited 548689

We, as directors of Robert Gaffney and Sons 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,
- *(e) the company has relied on the specified exemption contained in s.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 s.353 Companies Act 2014.

On behalf of the board

Robert Gaffney

Joy Gaffney

Director

Director

Dated: 6th March 2026

Robert Gaffney and Sons Limited 548689

Notes to the abridged financial statements

for the year ended 31st December 2025

1. Statement of 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.

1.1 Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practises Board in the UK and Ireland.

1.2 Cash Flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3 Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4 Tangible fixed assets and depreciation

Depreciation

Equipment and furniture has been depreciated on a straight line basis for 5 years

1.5 Stock

The company holds no stock

1.6 Leasing and hire purchase

No leases or hire purchase agreements have been taken out by the company.

1.7 Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provisions made where, on the basis of all available evidence at the balance sheet date, it is more likely that not that the taxable gain will be rolled over into the replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

Ordinary shares	
Robert Gaffney	950
Joy Gaffney	50

3. Transactions with directors

A loan is outstanding to the directors has been cleared.

Robert Gaffney and Sons Limited 548689

4. Fixed Assets	OMV	Depreciation	BV 31st December 2025
Equipment	22,000	9,000	13,000

5. Creditors: amounts falling due within one year	2025
	€
<i>Other Creditors</i>	0
Trade Creditors	0
 <i>Loans and Overdrafts</i>	
Visa Cards	0
 <i>Taxation creditors</i>	
Corporation tax	
VAT & PAYE/PRSI	1,963
	<u>1,963</u>

6. Share Capital	
Authorised equity	
100,000 ordinary shares of €1 each	<u>100,000</u>
 1000 Ordinary shares of €1 each	<u>1000</u>

7. **Accounting Periods**
The current accounts are for 12 months.

8. **Approval of financial statements**
The financial statements were approved by the Board on the 6th March 2026 and signed on its behalf

Robert Gaffney
Director
6th March 2026

Joy Gaffney