

GOGGINSHILL CHILDCARE LTD,  
GOGGINSHILL,  
BALLINHASSIG,  
CO. CORK.

ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30/06/2025.

PREPARED BY:  
APW ACCOUNTANCY LTD,  
ACCOUNTANTS,  
QUAY ROAD,  
BALLINACURRA,  
CO. CORK.

**COMPANY INFORMATION**

GOGGINSHILL CHILDCARE LTD.

**REGISTERED OFFICE OF COMPANY:**

GOGGINSHILL,  
BALLINHASSIG,  
CO.CORK.

**COMPANY DIRECTORS:**

MRS.JENNIFER CANTWELL

**COMPANY SECRETARY:**

MR.NOEL CANTWELL (RESIGNED 08/09/2025)  
MR.STUART SHERRATT (APPOINTED 08/09/2025)

**COMPANY REGISTERED NUMBER:**

605960

**ACCOUNTANTS:**

APW ACCOUNTANCY LTD,  
QUAY ROAD,  
BALLINACURRA,  
MIDLETON,  
CO. CORK.

**BANKERS:**

ALLIED IRISH BANK,  
BISHOPSTOWN,  
CORK.

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

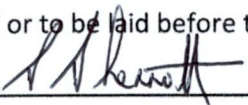
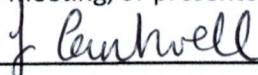
Company Name: GOGGINSHILL CHILDCARE LTD

Company Number: 605960

Financial Year: Y/E 30/06/2025.

## 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 member(s).

Signature:  Signature: 

Secretary  
Name: STUART SHERRATT

Director  
Name: JENNIFER CANTWELL

Date: 16-01-26

Date: 16.01.26

## **DIRECTORS' RESPONSIBILITIES STATEMENT.**

THE DIRECTOR IS RESPONSIBLE FOR PREPARING THE DIRECTORS REPORT AND THE FINANCIAL STATEMENTS IN ACCORDANCE WITH IRISH LAW AND REGULATIONS.

IRISH COMPANY LAW REQUIRES THE DIRECTOR TO PREPARE FINANCIAL STATEMENTS FOR EACH FINANCIAL YEAR. UNDER THE LAW, THE DIRECTOR HAS ELECTED TO PREPARE THE FINANCIAL STATEMENTS IN ACCORDANCE WITH COMPANIES ACT 2014 AND ACCOUNTING STANDARDS ISSUED BY THE FINANCIAL REPORTING COUNCIL AND PROMULGATED BY CHARTERED ACCOUNTANTS IRELAND INCLUDING FRS 102 THE FINANCIAL REPORTING STANDARD APPLICABLE IN UK AND IRELAND (GENERALLY ACCEPTED ACCOUNTING PRACTICE IN IRELAND). UNDER COMPANY LAW, THE DIRECTOR 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 TO THE FINANCIAL YEAR END AND OF THE PROFIT OR LOSS OF THE COMPANY FOR THE FINANCIAL YEAR AND OTHERWISE COMPLY WITH THE COMPANIES ACT 2014.

IN PREPARING THOSE FINANCIAL STATEMENTS, THE DIRECTOR IS REQUIRED TO:

- SELECT SUITABLE ACCOUNTING POLICIES AND APPLY THEM CONSISTENTLY.
- MAKE JUDGEMENTS AND ESTIMATES THAT ARE REASONABLE AND PRUDENT.
- 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.
- PREPARE THE FINANCIAL STATEMENTS ON THE GOING CONCERN BASIS UNLESS IT IS INAPPROPRIATE TO PRESUME THAT THE COMPANY WILL CONTINUE IN THE BUSINESS.

THE DIRECTOR IS RESPONSIBLE FOR ENSURING THAT THE COMPANY KEEPS OR CAUSES TO BE KEPT ADEQUATE ACCOUNTING RECORDS WHICH CORRECTLY EXPLAIN AND RECORD THE TRANSACTIONS OF THE COMPANY, ENABLE AT ANY TIME THE ASSETS, LIABILITIES, FINANCIAL POSITION AND PROFIT OR LOSS OF THE COMPANY TO BE DETERMINED WITH REASONABLE ACCURACY, ENABLE THEM TO ENSURE THAT THE FINANCIAL STATEMENTS AND DIRECTORS REPORT COMPLY WITH THE COMPANIES ACT 2014 AND ENABLE THE FINANCIAL STATEMENTS TO BE COMPILED. THEY ARE ALSO RESPONSIBLE FOR SAFEGUARDING THE ASSETS OF THE COMPANY AND HENCE FOR

TAKING REASONABLE STEPS FOR THE PREVENTION AND DETECTION OF FRAUD AND OTHER IRREGULARITIES

IN RELATION TO THE FINANCIAL STATEMENTS.

THE DIRECTOR APPROVES 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 BEEN PREPARED ON A GOING CONCERN BASIS ON THE GROUNDS THE COMPANY WILL CONTINUE IN BUSINESS.

THE DIRECTOR CONFIRMS THAT THEY HAVE MADE AVAILABLE TO APW ACCOUNTANCY LTD, THE COMPANY'S ACCOUNTING RECORDS AND PROVIDED ALL THE INFORMATION NECESSARY FOR THE COMPILATION OF THE FINANCIAL STATEMENTS.

THE DIRECTOR CONFIRMS THAT TO THE BEST OF THEIR KNOWLEDGE AND BELIEF, THE ACCOUNTING RECORDS REFLECT ALL THE TRANSACTIONS OF THE COMPANY FOR THE YEAR ENDED 30/06/2025.

SIGNED:   
JENNIFER CANTWELL  
DIRECTOR

SIGNED:   
STUART SHERRATT  
SECRETARY

DATED: 14<sup>TH</sup> JANUARY 2026

**BALANCE SHEET AS AT 30TH JUNE 2025.**

	NOTE	€ 2025	€ 2024
<b>FIXED ASSETS</b>			
TANGIBLE ASSETS	5	40470	51571
		<u>40470</u>	<u>51571</u>
<b>COMPANY FORMATION COSTS:</b>		1	1
<b>CURRENT ASSETS:</b>			
STOCK	6	-	-
DEBTORS	7	10596	11893
CASH AT BANK & IN HAND		<u>150064</u>	<u>127199</u>
		160660	139092
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	8	6601	6532
<b>NET CURRENT ASSETS( LIABILITIES )</b>		154059	132560
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>194530</u>	<u>184132</u>
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR.</b>			
	9	-	-
<b>PROVISIONS FOR LIABILITIES</b>	12	-	-
<b>NET ASSETS</b>		<u>194530</u>	<u>184132</u>
<b>CAPITAL &amp; RESERVES</b>			
CALLED UP SHARE CAPITAL PRESENTED AS EQUITY		1	1
SHARE PREMIUM ACCOUNT		-	-
OTHER RESERVES		-	-
PROFIT AND LOSS ACCOUNT	13	<u>194529</u>	<u>177424</u>
<b>TOTAL EQUITY SHAREHOLDERS FUNDS</b>		<u>194530</u>	<u>177425</u>

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 STATEMENT 102 " THE FINANCIAL STATEMENT REPORTING STANDARD APPLICABLE IN THE UK AND REPUBLIC OF IRELAND"

I / WE, AS DIRECTOR(S) OF GOGGINSHILL CHILDCARE LTD, STATE THAT:

A) THE COMPANY IS AVAILING ITSELF OF THE EXEMPTION PROVIDED FOR THE 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 IS 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 OBLIGATION 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) I / WE AS DIRECTOR(S) OF GOGGINSHILL CHILDCARE LTD,STATE THAT - THE COMPANY HAS RELIED ON THE SPECIFIC EXEMPTION CONTAINED IN SECTION 352 COMPANIES ACT 2014;THE COMPANY HAS DONE SO ON THE GROUNDS THAT IT IS ENTITLED TO THE BENEFIT OF THAT EXEMPTION AS A COMPANY THAT QUALIFIES FOR THE SMALL COMPANIES REGIME AND CONFIRM THAT THE ABRIDGED FINANCIAL STATEMENTS HAVE BEEN PROPERLY PREPARED IN ACCORDANCE WITH SECTION 353 COMPANIES ACT 2014.

ON BEHALF OF THE BOARD:

SIGNED:   
JENNIFER CANTWELL  
DIRECTOR

SIGNED:   
STUART SHERRATT  
SECRETARY

DATED: 14TH JANUARY 2026

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025.**

**1.) ACCOUNTING POLICIES**

THE SIGNIFICANT ACCOUNTING POLICIES ADOPTED BY THE COMPANY AND APPLIED CONSISTENTLY ARE AS FOLLOWS:

**BASIS OF PREPARATION**

THE FINANCIAL STATEMENTS ARE PREPARED ON THE GOING CONCERN BASIS, UNDER THE HISTORICAL COST CONVENTION AND COMPLY WITH THE FINANCIAL REPORTING STANDARDS OF THE FINANCIAL REPORTING COUNCIL, AS PROMULGATED BY CHARTERED ACCOUNTANTS IRELAND 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.

**CURRENCY**

FUNCTIONAL & 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 & PRESENTATION CURRENCY, AND DENOTED BY THE SYMBOL "€".

**TURNOVER**

TURNOVER IS RECOGNISED TO THE EXTENT THAT THE COMPANY OBTAINS THE RIGHT TO CONSIDERATION IN EXCHANGE FOR ITS PERFORMANCE. TURNOVER COMPRISES THE FAIR VALUE OF CONSIDERATION RECEIVED AND RECEIVABLE EXCLUSIVE OF VALUE ADDED TAX AND AFTER DISCOUNTS AND REBATES.

TURNOVER FROM THE PROVISION OF SERVICES IS RECOGNISED IN THE ACCOUNTING PERIOD IN WHICH THE SERVICES ARE RENDERED AND THE OUTCOME OF THE CONTRACT CAN BE ESTIMATED RELIABLY.

TURNOVER FROM THE SALE OF GOODS 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 TURNOVER 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.

**TAXATION**

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.

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.

**TANGIBLE FIXED ASSETS**

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.

FIXTURES AND FITTINGS, COMPUTER EQUIPMENT & MOTOR VEHICLES ARE STATED AT COST LESS ACCUMULATED DEPRECIATION AND ACCUMULATED IMPAIRMENT LOSSES.

DEPRECIATION IS PROVIDED ON PROPERTY, PLANT AND EQUIPMENT, ON 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 & EQUIPMENT ARE AS FOLLOWS:

OFFICE EQUIPMENT, FIXTURES AND FITTINGS	12.5% STRAIGHT LINE ON COST
EQUIPMENT	12.5% STRAIGHT LINE ON COST
MOTOR VEHICLES	12.5% STRAIGHT LINE ON COST

THE COMPANY'S POLICY IS TO REVIEW THE REMAINING USEFUL ECONOMIC LIVES AND RESIDUAL VALUES OF PROPERTY, PLANT & 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 & 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 PROFIT & LOSS ACCOUNT.

## **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 ASSETS 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 THEY ARE SEPERATELY IDENTIFIABLE CASH FLOWS ( CASH GENERATING UNITS).

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 SUBSEQUENTLY REVERSES, 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.

## **STOCKS**

STOCKS COMPRISE CONSUMMABLE ITEMS AND GOODS HELD FOR RESALE. INVENTORIES ARE STATED AT THE LOWER OF COST AND NET RELISABLE VALUE. COST IS CALCULATED ON A FIRST IN,FIRST OUT BASIS AND INCLUDES INVOICE PRICE, IMPORT DUTIES AND TRANSPORTATION COSTS. NET RELISABLE 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 STOCKS 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.

## **TRADE & OTHER DEBTORS**

TRADE & OTHER DEBTORS INCLUDING AMOUNTS OWED TO GROUP COMPANIES ARE RECOGNISED INITALLY AT TRANSACTON PRICE ( INCLUDING TRANSACTION COSTS ) UNLESS A FINANCING ARRANGEMENT EXISTS IN WHICH CASE THEY ARE MEASURED AT 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 WHERE 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.

## **CASH AT BANK AND ON HAND**

CASH AT BANK AND ON HAND INCLUDE CASH ON HAND, DEMAND DEPOSITS AND OTHER TERM HIGHLY LIQUID INVESTMENTS REGARDLESS OF MATURITY. BANK OVERDRAFTS ARE SHOWN WITHIN BORROWINGS IN CURRENT LIABILITIES ON THE STATEMENT OF FINANCIAL POSITION.

## **CREDITORS & ACCRUALS**

CREDITORS AND ACCRUALS 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 INITALLY AT THE TRANSACTION PRICE AND SUBSEQUENTLY MEASURED AT AMORTISED COST USING THE EFFECTIVE INTEREST METHOD.

## **BORROWINGS**

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BORROWINGS ARE RECOGNISED INITIALLY AT THE TRANSACTION PRICE (PRESENT VALUE OF CASH PAYABLE TO THE 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 FINANCE COSTS.

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.

## **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 PROCEEDS.

## **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.

## **CASH FLOW EXEMPTION**

THE COMPANY HAS AVAILED OF THE EXEMPTION CONTAINED IN SECTION 1A OF FRS 102 AND AS A RESULT HAVE ELECTED NOT TO PREPARE A CASH FLOW STATEMENT.

2.) OPERATING PROFIT  
OPERATING PROFIT IS STATED AFTER CHARGING:

	€ 2025	€ 2024
DEPRECIATION:	13,449	13,157
	<u>13,449</u>	<u>13,157</u>

3.) EMPLOYEES

	2025	2024
THE AVERAGE NUMBER OF EMPLOYEES WAS AS FOLLOWS		
STAFF	9	9
THESE NUMBERS INCLUDE DIRECTORS.		

4.) DIRECTORS REMUNERATION & TRANSACTIONS

	€ 2025	€ 2024
REMUNERATION		
SALARY	41,561	19,709
RETIREMENT BENEFITS	0	0
	<u>41,561</u>	<u>19,709</u>

DIRECTORS LOANS

MRS. JENNIFER CANTWELL

OPENING BALANCE	0
REPAYMENTS TO DIRECTORS	0
ADVANCES FROM DIRECTORS	0
CLOSING BALANCE	<u>0</u>

% OF NET ASSETS

LOAN (€0)	0%
NET ASSETS (€194,530)	

AMOUNTS OWED TO DIRECTORS ARE UNSECURED, INTEREST FREE AND REPAYABLE ON DEMAND.  
THE AMOUNT WRITTEN OFF DURING THE YEAR WAS €0 (2024 €0). A PROVISION OF €0 (2024 €0) WAS PROVIDED AGAINST THIS LOAN AT YEAR END.

5.) TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT €	EQUIPMENT €	FIXTURES & FITTINGS €	BUILDINGS €	TOTAL €
<b>COSTS</b>					
AT BEGINNING OF YEAR	7744	11720	32266	53495	105225
ADDITIONS IN YEAR	816	0	1532	0	2348
DISPOSALS IN YEAR	0	0	0	0	0
AT END OF YEAR	8560	11720	33798	53495	107573
<b>DEPRECIATION</b>					
AT BEGINNING OF YEAR	4403	5141	15726	28384	53654
ON DISPOSALS	0	0	0	0	0
CHARGE FOR YEAR	1069	1465	4141	6774	13449
AT END OF YEAR	5472	6606	19867	35158	67103
<b>NET BOOK VALUE</b>					
AT 30TH JUNE 2025	3088	5114	13931	18337	40470
AT 30TH JUNE 2024	3341	6579	16540	25111	51571

6.) STOCKS

	€ 2025	€ 2024
INVENTORIES SW. I.P.	0	0
	<u>0</u>	<u>0</u>

7.) DEBTORS

	€ 2025	€ 2024
TRADE DEBTORS	0	0
OTHER DEBTORS	10,596	11,893
	<u>10,596</u>	<u>11,893</u>

8.) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	€ 2025	€ 2024
TRADE CREDITORS	0	0
CORPORATION TAX	1,517	768
OTHER TAXATION AND SOCIAL SECURITY (1) BELOW	3,239	3,919
OTHER CREDITORS AND ACCRUALS	1,845	1,845
	<u>6,601</u>	<u>6,532</u>

(1) OTHER TAXATION AND SOCIAL SECURITY IS MADE UP AS FOLLOWS

	€ 2025	€ 2024
VAT	0	0
RCT	0	0
PAYE/PRSI	3,239	3,919
DWT	0	0
	<u>3,239</u>	<u>3,919</u>

9.) CREDITORS: AMOUNTS FALLING DUE, MORE THAN ONE YEAR

	€ 2025	€ 2024
DIRECTORS LOAN	0	0
BANK LOAN	0	0
LEASING	0	0
OTHER CREDITORS AND ACCRUALS	0	0
	<u>0</u>	<u>0</u>

10.) APB ETHICAL STANDARDS - PROVISION AVAILABLE FOR SMALL ENTITIES IN COMMON WITH MANY OTHER BUSINESSES OF OUR SIZE AND NATURE WE USE OUR ACCOUNTANTS TO PREPARE AND SUBMIT RETURNS TO THE REVENUE COMMISSIONERS AND ASSIST WITH PREPARATION OF FINANCIAL STATEMENTS.

11.) DETAILS OF BORROWINGS

	2025	2024
REPAYABLE OTHER THAN BY INSTALLMENTS AFTER 5 YEARS FROM PERIOD END WHERE SECURITY IS HELD OR NOT, BANK OVERDRAFTS	0	0
REPAYABLE BY INSTALLMENTS		
TERM LOAN	0	0
BANK LOAN	0	0
	<u>0</u>	<u>0</u>

12.) PROVISIONS FOR LIABILITIES

	2025	2024
DEFERRED TAXATION	0	0
RETIREMENTS BENEFITS	0	0
OTHER PROVISIONS FOR LIABILITIES	0	0
	<u>0</u>	<u>0</u>

13.) MOVEMENT ON PROFIT AND LOSS RESERVES

	2025	2024
PROFIT & LOSS RESERVES BROUGHT FORWARD AT 1 JULY	184,131	177,424
PROFIT FOR THE FINANCIAL YEAR	10622	6707
REVENUE	-224	0
DIVIDENDS ON ORDINARY SHARES PAID & DECLARED (€XX PER ORDINARY SHARE )	0	0
DIVIDENDS ON ORDINARY SHARES DECLARED BUT UNPAID IN YEAR (€XX PER ORDINARY SHARE )	0	0
TRANSFER ( TO ) /FROM OTHER RESERVES	0	0
PURCHASE/REDEMPTION OF OWN SHARES	0	0
PROFIT AND LOSS RESERVE AT 30 JUNE	<u>194,529</u>	<u>184,131</u>

14.) CAPITAL COMMITMENTS

THERE WERE NO CAPITAL COMMITMENTS AT THE YEAR ENDED 30 JUNE 2025.

15.) RELATED PARTY TRANSACTIONS

THE COMPANY OPERATES FROM PREMISES OWNED BY THE DIRECTORS, APART FROM RENT PAID THERE, THERE WERE NO OTHER RELATED THIRD PARTY TRANSACTIONS.

16.) HOLDING OF OWN SHARES

THE COMPANY HOLDS THE FOLLOWING CLASS OF ITS OWN SHARES

A ORDINARY SHARES OF €1 EACH

	2025 €	2025 Number	2024 €	2024 Number
AT 1 JANUARY	0	0	0	0
CANCELLATIONS	0	0	0	0
REDEMPTIONS FROM MEMBERS	0	0	0	0
CLOSING BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
% OF OWN SHARES HELD		0%		0%

THE AMOUNT OF PROFITS AVAILABLE FOR DISTRIBUTION WHICH ARE RESTRICTED AS A RESULT IS €0 ( 2024 €0)


17.) POST BALANCE SHEET EVENTS

THERE HAVE BEEN NO SIGNIFICANT EVENTS AFFECTING THE COMPANY SINCE THE YEAR END.

SIGNED:

  
JENNIFER CANTWELL  
DIRECTOR

SIGNED:

  
STUART SHERRATT  
SECRETARY

DATED : 14TH JANUARY 2026.