



**WESTBORO PARTNERS**  
Business & Financial Advisers

**Gerard Finn Sand & Gravel & Plant Hire Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Gerard Finn Sand & Gravel & Plant Hire Limited

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# Gerard Finn Sand & Gravel & Plant Hire Limited

## DIRECTORS AND OTHER INFORMATION

|   |  |
|---|--|
| <b>Directors</b>                              | Gerard Finn<br>Dermot Finn<br>Deirdre Finn (Resigned 12 December 2024)   |
| <b>Company Secretary</b>                      | Dermot Finn  |
| <b>Company Number</b>                         | 261037   |
| <b>Registered Office and Business Address</b> | Ballymacoda<br>Co. Cork  |
| <b>Accountants</b>                            | Westboro Partners<br>Chartered Accountants,<br>Westboro House<br>Montenotte<br>Co. Cork                                    |
| <b>Bankers</b>                                | Allied Irish Bank<br>141 North Main Street<br>Youghal<br>Cork<br><br>Bank of Ireland<br>97 Main Street<br>Midleton<br>Cork |
| <b>Solicitors</b>                             | McCourt Mullane and Company,<br>St. Mary's Road,<br>Midleton,<br>Co. Cork.   |

# Gerard Finn Sand & Gravel & Plant Hire Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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. 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 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 Westboro Partners, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 April 2025."

### Signed on behalf of the board

**Gerard Finn**  
Director

20 January 2026

**Dermot Finn**  
Director

20 January 2026

**Gerard Finn Sand & Gravel & Plant Hire Limited**  
**CHARTERED ACCOUNTANTS, REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Gerard Finn Sand & Gravel & Plant Hire Limited**  
**for the financial year ended 30 April 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 13 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Gerard Finn Sand & Gravel & Plant Hire Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Gerard Finn Sand & Gravel & Plant Hire Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Gerard Finn Sand & Gravel & Plant Hire Limited. You consider that Gerard Finn Sand & Gravel & Plant Hire Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Gerard Finn Sand & Gravel & Plant Hire Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**WESTBORO PARTNERS**

Chartered Accountants,  
Westboro House  
Montenotte  
Co. Cork

**20 January 2026**

# Gerard Finn Sand & Gravel & Plant Hire Limited

## BALANCE SHEET

as at 30 April 2025

|   | Notes | 2025<br>€             | 2024<br>€             |
|---|-------|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                   |       |                       |                       |
| Tangible assets                                       | 7     | <u>795,768</u>        | <u>695,041</u>        |
| <b>Current Assets</b>                                 |       |                       |                       |
| Stocks  | 8     | 45,142                | 64,269                |
| Debtors   | 9     | 325,147               | 199,262               |
| Cash and cash equivalents                             |       | <u>210,339</u>        | <u>224,113</u>        |
|   |       | <u>580,628</u>        | <u>487,644</u>        |
| <b>Creditors: amounts falling due within one year</b> | 10    | <u>(286,885)</u>      | <u>(339,264)</u>      |
| <b>Net Current Assets</b>                             |       | <u>293,743</u>        | <u>148,380</u>        |
| <b>Total Assets less Current Liabilities</b>          |       | <u>1,089,511</u>      | <u>843,421</u>        |
| <b>Creditors:</b>                                     |       |                       |                       |
| amounts falling due after more than one year          | 11    | <u>(199,374)</u>      | <u>(136,114)</u>      |
| <b>Net Assets</b>                                     |       | <u><u>890,137</u></u> | <u><u>707,307</u></u> |
| <b>Capital and Reserves</b>                           |       |                       |                       |
| Called up share capital presented as equity           |       | 127                   | 127                   |
| Revaluation reserve                                   | 12    | 101,800               | 101,800               |
| Retained earnings                                     |       | <u>788,210</u>        | <u>605,380</u>        |
| <b>Equity attributable to owners of the company</b>   |       | <u><u>890,137</u></u> | <u><u>707,307</u></u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Gerard Finn Sand & Gravel & Plant Hire 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014. The company 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 and the small companies' regime.

**Approved by the board on 20 January 2026 and signed on its behalf by:**

**Gerard Finn**  
Director

**Dermot Finn**  
Director

**Gerard Finn Sand & Gravel & Plant Hire Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

|                               | Called up<br>share<br>capital<br>€ | Revaluation<br>reserve<br>€ | Retained<br>earnings<br>€ | Total<br>€     |
|-------------------------------|------------------------------------|-----------------------------|---------------------------|----------------|
| <b>At 1 May 2023</b>          | 127                                | 101,800                     | 416,000                   | 517,927        |
| Profit for the financial year | -                                  | -                           | 189,380                   | 189,380        |
| <b>At 30 April 2024</b>       | 127                                | 101,800                     | 605,380                   | 707,307        |
| Profit for the financial year | -                                  | -                           | 182,830                   | 182,830        |
| <b>At 30 April 2025</b>       | <b>127</b>                         | <b>101,800</b>              | <b>788,210</b>            | <b>890,137</b> |

# Gerard Finn Sand & Gravel & Plant Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Gerard Finn Sand & Gravel & Plant Hire Limited is a company limited by shares incorporated in Ireland. Ballymacoda, Co. Cork is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant 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.

#### Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

#### Revaluation Reserve

Surpluses/deficits arising on the revaluation of tangible assets are credited/debited to a non-distributable reserve known as the revaluation reserve.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

|                                  |   |                            |
|----------------------------------|---|----------------------------|
| Plant and machinery              | - | straight line over 8 years |
| Fixtures, fittings and equipment | - | straight line over 3 years |
| Motor vehicles                   | - | straight line over 8 years |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

The assets of the company were revalued in the financial year ended 30 April 2011. The directors are of the opinion that the useful lives of these assets from the date of revaluation was 8 years.

The assets of the company were revalued again in the financial year ended 30 April 2014. The directors are of the opinion that the useful lives of these assets from the date of revaluation was now 8 years.

# Gerard Finn Sand & Gravel & Plant Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

### Stocks

Stocks are stated at the lower of cost and estimated selling price, less the cost to complete and sell. Cost comprises expenditures incurred in the normal course of business to bring stocks to their present location and condition. A full provision is made for obsolete and slow-moving items.

### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### Borrowing costs

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from persons who are within a director's group of close family members when that group contains at least one shareholder in the company, are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from persons who are within a director's group of close family members, when that group contains at least one shareholder in the company, are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of services rendered to the company.

# Gerard Finn Sand & Gravel & Plant Hire Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting assumptions below to be its critical accounting judgements:

#### Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

#### Impairment of Stocks

The company holds stocks amounting to €45,142 (2024: €64,269) at the financial year end date. The directors are of the view that an adequate allowance has been made to reflect the possibility of stocks being sold at less than cost, based on conditions existing at the balance sheet date.

|   |                   |                   |
|---|-------------------|-------------------|
| <b>4. Operating profit</b>                        | <b>2025</b>       | 2024              |
|   | €                 | €                 |
| <b>Operating profit is stated after charging:</b> |                   |                   |
| Depreciation of tangible assets                   | <b>184,023</b>    | 153,715           |
|   | <u>          </u> | <u>          </u> |
| <b>5. Interest payable and similar expenses</b>   | <b>2025</b>       | 2024              |
|   | €                 | €                 |
| Interest  | <b>14,338</b>     | 12,400            |
|   | <u>          </u> | <u>          </u> |

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 15, (2024 - 10).

|                    |                   |                   |
|--------------------|-------------------|-------------------|
|                    | <b>2025</b>       | 2024              |
|                    | Number            | Number            |
| Administration     | <b>2</b>          | 2                 |
| Directors          | <b>3</b>          | 3                 |
| General operatives | <b>10</b>         | 5                 |
|                    | <u>          </u> | <u>          </u> |
|                    | <b>15</b>         | 10                |
|                    | <u>          </u> | <u>          </u> |

## Gerard Finn Sand & Gravel & Plant Hire Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

| 7. Tangible assets   | Plant and<br>machinery | Fixtures,<br>fittings and<br>equipment | Motor<br>vehicles     | Total                 |
|--|------------------------|--|-----------------------|-----------------------|
|  | €                      | €                                      | €                     | €                     |
| <b>Cost</b>  |                        |  |                       |                       |
| At 1 May 2024  | 1,617,280              | 7,250                                  | 79,002                | 1,703,532             |
| Additions  | 265,500                | -                                      | 19,250                | 284,750               |
| At 30 April 2025   | <u>1,882,780</u>       | <u>7,250</u>                           | <u>98,252</u>         | <u>1,988,282</u>      |
| <b>Depreciation</b>  |                        |  |                       |                       |
| At 1 May 2024  | 959,004                | 7,250                                  | 42,237                | 1,008,491             |
| Charge for the financial year  | 175,010                | -                                      | 9,013                 | 184,023               |
| At 30 April 2025   | <u>1,134,014</u>       | <u>7,250</u>                           | <u>51,250</u>         | <u>1,192,514</u>      |
| <b>Net book value</b>  |                        |  |                       |                       |
| At 30 April 2025   | <u><b>748,766</b></u>  | <u>-</u>                               | <u><b>47,002</b></u>  | <u><b>795,768</b></u> |
| At 30 April 2024   | <u>658,276</u>         | <u>-</u>                               | <u>36,765</u>         | <u>695,041</u>        |
| <b>8. Stocks</b>   |                        |  | <b>2025</b>           | <b>2024</b>           |
|  |                        |  | €                     | €                     |
| Finished goods and goods for resale  |                        |  | <u><b>45,142</b></u>  | <u>64,269</u>         |
| The replacement cost of stock did not differ significantly from the figures shown. |                        |  |                       |                       |
| <b>9. Debtors</b>  |                        |  | <b>2025</b>           | <b>2024</b>           |
|  |                        |  | €                     | €                     |
| Trade debtors  |                        |  | <b>304,126</b>        | 179,824               |
| Deferred tax asset   |                        |  | <b>4</b>              | 227                   |
| Prepayments  |                        |  | <b>21,017</b>         | 19,211                |
|  |                        |  | <u><b>325,147</b></u> | <u>199,262</u>        |
| <b>10. Creditors</b>   |                        |  | <b>2025</b>           | <b>2024</b>           |
| <b>Amounts falling due within one year</b>   |                        |  | €                     | €                     |
| Amounts owed to credit institutions  |                        |  | <b>15,339</b>         | -                     |
| Net obligations under finance leases<br>and hire purchase contracts                |                        |  | <b>113,661</b>        | 126,861               |
| Trade creditors  |                        |  | <b>85,890</b>         | 123,248               |
| Taxation   |                        |  | <b>34,570</b>         | 43,239                |
| Directors' current accounts (Note 14)  |                        |  | <b>33,425</b>         | 28,700                |
| Accruals   |                        |  | <b>4,000</b>          | 17,216                |
|  |                        |  | <u><b>286,885</b></u> | <u>339,264</u>        |

## Gerard Finn Sand & Gravel & Plant Hire Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

|  |                            |                                |                |
|--|----------------------------|--------------------------------|----------------|
| <b>11. Creditors</b>   |                            | <b>2025</b>                    | <b>2024</b>    |
| <b>Amounts falling due after more than one year</b>  |                            | <b>€</b>                       | <b>€</b>       |
| Bank loans   |                            | <b>40,713</b>                  | -              |
| Finance leases and hire purchase contracts   |                            | <b>158,661</b>                 | 136,114        |
|  |                            | <b>199,374</b>                 | 136,114        |
| <b>Loans</b>   |                            |                                |                |
| Repayable in one year or less, or on demand  |                            | <b>15,339</b>                  | -              |
| Repayable between one and two years  |                            | <b>15,339</b>                  | -              |
| Repayable between two and five years   |                            | <b>25,374</b>                  | -              |
|  |                            | <b>56,052</b>                  | -              |
| <b>Net obligations under finance leases and hire purchase contracts</b>                      |                            |                                |                |
| Repayable within one year  |                            | <b>113,661</b>                 | 126,861        |
| Repayable between one and five years   |                            | <b>158,661</b>                 | 136,114        |
|  |                            | <b>272,322</b>                 | 262,975        |
| <b>12. Income Statement</b>  |                            |                                |                |
|  | <b>Revaluation reserve</b> | <b>Profit and loss account</b> | <b>Total</b>   |
|  | <b>€</b>                   | <b>€</b>                       | <b>€</b>       |
| At 1 May 2024  | 101,800                    | 605,380                        | 707,180        |
| Profit for the financial year  | -                          | 182,830                        | 182,830        |
| At 30 April 2025   | <b>101,800</b>             | <b>788,210</b>                 | <b>890,010</b> |
| <b>13. Capital commitments</b>   |                            |                                |                |
| The company had no material capital commitments at the financial year ended 30th April 2025. |                            |                                |                |
| <b>14. Directors' remuneration and transactions</b>  |                            | <b>2025</b>                    | <b>2024</b>    |
|  |                            | <b>€</b>                       | <b>€</b>       |
| Remuneration   |                            | <b>69,374</b>                  | 80,694         |
| Pension contributions  |                            | -                              | 17,361         |
| Compensation for loss of office from company   |                            | <b>50,196</b>                  | -              |
|  |                            | <b>119,570</b>                 | 98,055         |
| The following amounts are repayable to the directors:  |                            |                                |                |
|  |                            | <b>2025</b>                    | <b>2024</b>    |
|  |                            | <b>€</b>                       | <b>€</b>       |
| Gerard Finn  |                            | <b>5,037</b>                   | 312            |
| Dermot Finn  |                            | <b>28,388</b>                  | 28,388         |
|  |                            | <b>33,425</b>                  | 28,700         |

**Gerard Finn Sand & Gravel & Plant Hire Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

**15. Related party transactions**

The company operates from premises which are owned by Gerard and Deirdre Finn, the Directors of the company. Rent paid by the company to Gerard and Deirdre Finn during the year ended 30th April 2025 amounted to €12,300 (year 2024 - €12,300).

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.