

**Burke Bros (Claretuam) Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Burke Bros (Claretuam) Ltd**  
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**Burke Bros (Claretuam) Ltd**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

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.

**Signed on behalf of the board**

**Alan Burke**  
**Director**

**Damien Burke**  
**Director**

**30 October 2025**

**Burke Bros (Claretuam) Ltd****BALANCE SHEET**

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		<u>2</u>	<u>2</u>
<b>Net Current Assets</b>		<u>2</u>	<u>2</u>
<b>Total Assets less Current Liabilities</b>		<u>2</u>	<u>2</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	5	<u>2</u>	<u>2</u>
<b>Equity attributable to owners of the company</b>		<u>2</u>	<u>2</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 Burke Bros (Claretuam) Ltd, 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 30 October 2025 and signed on its behalf by:**

**Alan Burke**  
Director

**Damien Burke**  
Director

**Burke Bros (Claretuam) Ltd**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 30 April 2025

	<b>Called up share capital €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	<u>2</u>	<u>2</u>
<b>At 30 April 2024</b>	<u>2</u>	<u>2</u>
<b>At 30 April 2025</b>	<u><u>2</u></u>	<u><u>2</u></u>

**Burke Bros (Claretuam) Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

**1. General Information**

Burke Bros (Claretuam) Ltd is a company limited by shares incorporated in Ireland

**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. These are the company's first set of financial statements prepared in accordance with FRS 102.

**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.

**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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

**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.

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

**3. Adoption of FRS 102**

This is the first set of financial statements prepared by Burke Bros (Claretuam) Ltd 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" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

5. Share capital			2025 €	2024 €
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class @ €0.125	1,000,000	€0.125 each	<u>125,000</u>	<u>125,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class @ €0.125	16	€0.125 each	<u>2</u>	<u>2</u>

**Burke Bros (Claretuam) Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
 for the financial year ended 30 April 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Alan Burke	Ordinary Shares Class @ €0.125	8	8
Damien Burke	Ordinary Shares Class @ €0.125	8	8
		<u>16</u>	<u>16</u>

**6. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 April 2025.

**7. Post-Balance Sheet Events**

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

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 30 October 2025.