

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

Burke Bros (Tours) Ltd
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Burke Bros (Tours) 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 (Tours) Ltd
BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		2,380	-
Creditors: amounts falling due within one year	6	(24,850)	(22,470)
Net Current Liabilities		(22,470)	(22,470)
Total Assets less Current Liabilities		(22,470)	(22,470)
Capital and Reserves			
Called up share capital presented as equity	7	125	125
Other reserves	8	107,928	107,928
Retained earnings		(130,523)	(130,523)
Equity attributable to owners of the company		(22,470)	(22,470)

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 (Tours) 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 359 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:

Alán Burke
Director

Damien Burke
Director

Burke Bros (Tours) Ltd**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	Called up share capital €	Retained earnings €	Capital contribution reserve €	Total €
At 1 May 2023	125	(130,523)	107,928	(22,470)
At 30 April 2024	125	(130,523)	107,928	(22,470)
At 30 April 2025	125	(130,523)	107,928	(22,470)

Burke Bros (Tours) Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Burke Bros (Tours) 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.

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. 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 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.

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 (Tours) 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.

Burke Bros (Tours) Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

4. Going concern

The financial statements have been prepared on a going concern basis, which may not be appropriate unless trading losses are eliminated and continued adequate finance is available for the Company's future operation. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts, the classification of recorded liabilities amounts or the possibility of new liabilities that may arise by reason of the Company being unable to continue trading.

5. Employees

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

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to group undertakings	24,708	22,328
Directors' current accounts (Note 10)	142	142
	<u>24,850</u>	<u>22,470</u>

7. Share capital	2025	2024
Description	€	€
Number of shares	Value of units	
Authorised		
Ordinary Shares @ €1.25	100,000	€1.25 each
	<u>125,000</u>	<u>125,000</u>
Allotted, called up and fully paid		
Ordinary Shares @ €1.25	100	€1.25 each
	<u>125</u>	<u>125</u>

Burke Bros (Claretuam) Ltd holds 100 shares in Burke Bros (Tours) Ltd.

No director or the secretary had an interest in the share capital of the company at any time during the period. The directors' and the secretary's interests in the share capital of other group companies are as follows:

Name	Company	Class of Shares	Number Held At 30/04/25	01/05/24
Holdings in Parent Company				
Alan Burke	Burke Bros (Claretuam) Ltd	Ordinary Shares Class @ €0.125	8	8
Damien Burke	Burke Bros (Claretuam) Ltd	Ordinary Shares Class @ €0.125	8	8
Holdings in Fellow Subsidiary Undertakings				
Alan Burke	Burke Bros (Coaches) Ltd	Ordinary Shares Class 1	50	50
Damien Burke	Burke Bros (Coaches) Ltd	Ordinary Shares Class 1	50	50

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

8. Income Statement

	Profit and loss account €	Capital contribution reserve €	Total €
At 1 May 2024	(130,523)	107,928	(22,595)
Capital contribution	-	-	-
At 30 April 2025	<u>(130,523)</u>	<u>107,928</u>	<u>(22,595)</u>

9. Capital commitments

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

10. Directors' transactions

The following amounts are repayable to the directors:

	2025 €	2024 €
Alan Burke	60	60
Damien Burke	60	60
	<u>120</u>	<u>120</u>

11. Related party transactions

The balance outstanding to Burke Bros (Coaches) Ltd by Burke Bros (Tours) Ltd as at 30th April 2025 was €24,708.

In relation to Burke Bros (Coaches) Ltd and Burke Bros (Tours) Ltd, the common directors are Mr Alan Burke and Mr Damien Burke.

12. Parent company

The company regards Burke Bros (Claretuam) Ltd as its parent company.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

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