

Company registration number: 603984

V and R Finnegan Limited
Unaudited abridged financial statements
for the financial year ended 30 April 2025

V and R Finnegan Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Accountants report	3
Balance sheet	4
Notes to the financial statements	5 - 7

V and R Finnegan Limited

Directors and other information

Directors	Robert Finnegan Vincent Barry Finnegan
Secretary	Vincent Barry Finnegan
Company number	603984
Registered office	1 Ontario Terrace Ranelagh Dublin 6
Accountants	Devaney & Durkin 1 Ontario Terrace Rathmines Dublin 6

V and R Finnegan Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Robert Finnegan
Director

Vincent Barry Finnegan
Director

V and R Finnegan Limited

Accountants' Report to the board of directors on the Unaudited abridged financial statements of V and R Finnegan Limited

In accordance with the engagement letter signed by director, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 the company's board of directors for our work or for this report.

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

You have acknowledged on the balance sheet for the financial year ended 30 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

Devaney & Durkin
Chartered Accountants
1 Ontario Terrace
Rathmines
Dublin 6

5 January 2026

V and R Finnegan Limited

Balance sheet As at 30 April 2025

	2025 €	2024 €
Current assets	100,240	63,715
Creditors: amounts falling due within one year	(4,266)	-
Net current assets	<u>95,974</u>	<u>63,715</u>
Total assets less current liabilities	95,974	63,715
Accruals	(1,200)	(1,200)
Net assets	<u>94,774</u>	<u>62,515</u>
Capital and reserves	<u>94,774</u>	<u>62,515</u>

We, as directors of V and R Finnegan 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved and authorised by the board of directors on 5 January 2026 and signed on behalf of the board by:

Robert Finnegan
Director

Vincent Barry Finnegan
Director

V and R Finnegan Limited

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland and its company registration number is 603984. The address of the registered office is 1 Ontario Terrace, Ranelagh, Dublin 6.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank.

Share capital

The share capital of the company is presented as equity.

Trade & other debtors

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

V and R Finnegan Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025

Trade and other creditors

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

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	62,414	62,414
Profit for the financial year	32,260	-
At the end of the financial year	<u>94,674</u>	<u>62,414</u>

5. Debtors

	2025	2024
	€	€
Amounts owed by connected company	<u>97,462</u>	<u>60,936</u>

6. Cash and cash equivalents

	2025	2024
	€	€
Bank current account - AIB 096	2,678	2,678
Cash in hand	100	101
	<u>2,778</u>	<u>2,779</u>

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Tax and social insurance:		
Corporation tax	4,266	-
Accruals	1,200	1,200
	<u>5,466</u>	<u>1,200</u>

8. Share capital

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of € 1.00 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

V and R Finnegan Limited

Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

9. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Vincent Finnegan Limited	2,474	-	58,462	60,936
BER Necessities Consulting Limited	<u>(39,000)</u>	<u>-</u>	<u>39,000</u>	<u>-</u>

Vincent Finnegan Limited and BER Necessities Consulting Limited are related parties as they are under common directors.

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 January 2026.