

Registered number: 152447

Foynes Cargo Handling Limited

Unaudited Abridged Financial Statements

For the Year Ended 30 April 2025

Foynes Cargo Handling Limited

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Foynes Cargo Handling Limited

**Directors Report
For the Year Ended 30 April 2025**

Directors, Secretary and their interests

In accordance with Section 329 of the Companies Act 2014, the Directors' shareholdings as at 1 May 2024 and 30 April 2025 were as follows:

	Ordinary shares of €2 each	
	30/04/25	1/05/24
Patrick Malone	1	1
Olive Spillane	1	1
	<u>2</u>	<u>2</u>

The names of the persons who served as Directors and Secretary at any time during the year ended 30 April 2025 are set out above. They served as Directors and Secretary for the entire year unless otherwise noted.

Patrick Malone

.....
Patrick Malone
Director

O. Spillane

.....
Olive Spillane
Director

Date:

Foynes Cargo Handling Limited

**Directors' Responsibilities Statement
For the Year Ended 30 April 2025**

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.

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 the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland ("Relevant Financial Reporting Framework"). Under company law, the Directors must not approve financial statements unless they are satisfied that they give a true and fair value 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 that 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 judgments 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.

On behalf of the board

Patrick Malone

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Patrick Malone
Director

Olive Spillane

.....
Olive Spillane
Director

Foynes Cargo Handling Limited

**Balance Sheet
As at 30 April 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	4	4	4
	<u>4</u>	<u>4</u>	<u>4</u>
Total assets less current liabilities		4	4
Net assets		<u><u>4</u></u>	<u><u>4</u></u>
Capital and reserves			
Called up share capital	3	4	4
Shareholders' funds		<u><u>4</u></u>	<u><u>4</u></u>

We, as Directors of Foynes Cargo Handling Limited, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 16 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 s.365(2) are satisfied,
- (c) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- (d) we hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board:

Patrick Malone

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Patrick Malone
Director

Olive Spillane

.....
Olive Spillane
Director

Date:

The notes on pages 4 to 5 form part of these financial statements.

Foynes Cargo Handling Limited

Notes to the Financial Statements For the Year Ended 30 April 2025

1. Accounting policies

General Information

Foynes Cargo Handling Limited is a private company limited by shares, incorporated in the Republic of Ireland.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements, from which these abridged financial statements have been extracted, have been prepared in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 2).

The following principal accounting policies have been applied:

1.1 Cashflow statement

As the company does not have any cash at bank or in hand and does not operate any bank account, the financial statements do not include a cash flow statement as any items therein would be nil and would not offer any further information on the financial statements of the company.

1.2 Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation. Deferred tax assets are recognised to the extent that they are recoverable, that is, on the basis of all available evidence, it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Any assets and liabilities recognised have not been discounted.

2. Judgments in applying accounting policies and key sources of estimation uncertainty

There were no significant estimates or judgements made by the Directors during the year.

Foynes Cargo Handling Limited

Notes to the Financial Statements
For the Year Ended 30 April 2025

3. Share capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of €2 each	<u>200,000</u>	<u>200,000</u>
Allotted, called up and fully paid		
2 Ordinary shares of €2 each	<u>4</u>	<u>4</u>

4. Approval of financial statements

The board of Directors approved these financial statements for issue on 27.01.2026.