

Registered number: 329273

**FLYNNS FUNERAL DIRECTORS LTD**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

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FLYNNS FUNERAL DIRECTORS LTD

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COMPANY INFORMATION

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<b>Directors</b>	Seamus Flynn Marie Flynn
<b>Company secretary</b>	Niall Flynn
<b>Registered number</b>	329273
<b>Registered office</b>	Weirview The Strand Athlone Co. Westmeath
<b>Accountants</b>	RBK Business Advisers Chartered Accountants RBK House Irishtown Athlone Co. Westmeath
<b>Bankers</b>	Allied Irish Bank 1 Custom Place Co. Westmeath
<b>Solicitors</b>	Mellotte O'Carroll 11 Pearse Street Athlone Co. Westmeath

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FLYNNS FUNERAL DIRECTORS LTD

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FLYNNS FUNERAL DIRECTORS LTD

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**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2025**

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The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' applying section 1A of that standard.

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, of the profit or loss 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's 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 and 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.

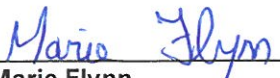
**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on page 13:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to RBK Business Advisers all the Company's accounting records and provided all the information 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 year ended 30 June 2025.

On behalf of the board

  
Seamus Flynn  
Director

  
Marie Flynn  
Director

Date: 23 March 2026

Date: 23 March 2026

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FLYNNS FUNERAL DIRECTORS LTD

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CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED  
FINANCIAL STATEMENTS OF FLYNNS FUNERAL DIRECTORS LTD  
FOR THE YEAR ENDED 30 JUNE 2025

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In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Flynnns Funeral Directors Ltd for the year ended 30 June 2025 which comprise the balance sheet, the statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the board of directors of Flynnns Funeral Directors Ltd, as a body, in accordance with the terms of our engagement letter dated [date] . Our work has been undertaken solely so that we might compile the financial statements of Flynnns Funeral Directors Ltd 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 the board of directors of Flynnns Funeral Directors Ltd, as a body, 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 Flynnns Funeral Directors Ltd and its board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical 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 as at 30 June 2025 your duty to ensure that Flynnns Funeral Directors Ltd has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Flynnns Funeral Directors Ltd. You consider that Flynnns Funeral Directors Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Flynnns Funeral Directors Ltd. 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.

*RBK Business Advisers*  
**RBK Business Advisers**

Chartered Accountants  
RBK House  
Irishtown  
Athlone  
Co. Westmeath  
23 March 2026

FLYNNS FUNERAL DIRECTORS LTD

ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	5	122,043	89,691
		<u>122,043</u>	<u>89,691</u>
<b>Current assets</b>			
Stocks	6	40,507	32,519
Debtors: amounts falling due within one year	7	480,610	305,337
Cash at bank and in hand		224,764	296,759
		<u>745,881</u>	<u>634,615</u>
Creditors: amounts falling due within one year	8	(164,700)	(152,385)
		<u>581,181</u>	<u>482,230</u>
<b>Net current assets</b>		<u>581,181</u>	<u>482,230</u>
<b>Total assets less current liabilities</b>		<u>703,224</u>	<u>571,921</u>
<b>Net assets</b>		<u><u>703,224</u></u>	<u><u>571,921</u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		10,000	10,000
Profit and loss account		693,224	561,921
<b>Shareholders' funds</b>		<u><u>703,224</u></u>	<u><u>571,921</u></u>

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FLYNNS FUNERAL DIRECTORS LTD

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ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 JUNE 2025

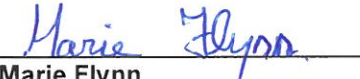
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We, as directors of Flynns Funeral Directors Ltd, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

  
Seamus Flynn  
Director

  
Marie Flynn  
Director

Date: 23 March 2026

Date: 23 March 2026

The notes on pages 6 to 13 form part of these financial statements.

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FLYNNS FUNERAL DIRECTORS LTD

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STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025

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	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2023	10,000	431,717	441,717
Profit for the year	-	130,204	130,204
At 1 July 2024	10,000	561,921	571,921
Profit for the year	-	131,303	131,303
<b>At 30 June 2025</b>	<u>10,000</u>	<u>693,224</u>	<u>703,224</u>

The notes on pages 6 to 13 form part of these financial statements.

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## FLYNNS FUNERAL DIRECTORS LTD

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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#### 1. General information

The financial statements comprising of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Flynns Funeral Directors Limited for the year ended 30 June 2025.

The financial statements of Flynns Funeral Directors Ltd for the period ended 30 June 2025 were authorised for issue in accordance with a resolution of the directors. Flynns Funeral Directors Ltd is a limited company incorporated and domiciled in Ireland. The registered office is located at the Weirview, The Strand, Athlone, Co. Westmeath.

#### 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), applying section 1A of that standard.

#### Currency

The financial statements have been presented in the Euro Currency (€) which is also the functional currency of the company. In instances where the amounts have been rounded to the nearest thousand Euro, this is indicated by the symbol €'000.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and 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 Companies Act 2014 (the Act) and FRS 102 The financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by Section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The following principal accounting policies have been applied:

##### 2.2 TURNOVER

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

#### Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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FLYNNS FUNERAL DIRECTORS LTD

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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**2. Accounting policies (continued)**

**2.2 TURNOVER (continued)**

**Rendering of services**

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**2.4 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.5 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

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FLYNNS FUNERAL DIRECTORS LTD

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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2. Accounting policies (continued)

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

L/Term Leasehold Property	- 10% Straight line
Sheds	- 15% straight line
Motor vehicles	- 20% reducing balance
Fixtures & fittings	- 10% straight line
Other fixed assets	- 33% straight Line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.8 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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FLYNNS FUNERAL DIRECTORS LTD

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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**2. Accounting policies (continued)**

**2.10 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.11 Related party transaction**

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

**2.12 Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**2.13 Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same obligations may be small.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increases in provision due to the passage of time is recognised as a finance cost.

**2.14 Contingencies**

Contingent liabilities, arising as a result of past events are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

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FLYNN'S FUNERAL DIRECTORS LTD

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Directors	2	2
Employees	3	3
	<u>5</u>	<u>5</u>

4. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	96,199	95,870
Company contributions to defined contribution pension schemes	33,086	31,715
	<u>129,285</u>	<u>127,585</u>

FLYNN'S FUNERAL DIRECTORS LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

5. Tangible fixed assets

	L/Term Leasehold Property €	Sheds €	Motor vehicles €	Fixtures & fittings €	Other fixed assets €	Total €
<b>Cost or valuation</b>						
At 1 July 2024	-	93,647	289,248	72,716	14,771	470,382
Additions	37,999	3,500	-	12,990	5,441	59,930
At 30 June 2025	<u>37,999</u>	<u>97,147</u>	<u>289,248</u>	<u>85,706</u>	<u>20,212</u>	<u>530,312</u>
<b>Depreciation</b>						
At 1 July 2024	-	55,313	256,622	53,985	14,771	380,691
Charge for the year on owned assets	3,800	12,077	6,525	3,380	1,796	27,578
At 30 June 2025	<u>3,800</u>	<u>67,390</u>	<u>263,147</u>	<u>57,365</u>	<u>16,567</u>	<u>408,269</u>
<b>Net book value</b>						
At 30 June 2025	<u>34,199</u>	<u>29,757</u>	<u>26,101</u>	<u>28,341</u>	<u>3,645</u>	<u>122,043</u>
At 30 June 2024	<u>-</u>	<u>38,334</u>	<u>32,626</u>	<u>18,731</u>	<u>-</u>	<u>89,691</u>

6. Stocks

	2025 €	2024 €
Finished goods and goods for resale	40,507	32,519
	<u>40,507</u>	<u>32,519</u>

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FLYNNS FUNERAL DIRECTORS LTD

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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**7. Debtors**

	2025 €	2024 €
Trade debtors	339,800	253,582
Amounts owed by group undertakings	9,055	10,000
Prepayments	131,755	41,755
	<u>480,610</u>	<u>305,337</u>

**8. Creditors: Amounts falling due within one year**

	2025 €	2024 €
Corporation tax	45	10,214
Taxation and social insurance	6,763	5,560
Other creditors	143,308	131,611
Accruals	14,584	5,000
	<u>164,700</u>	<u>152,385</u>

**9. Contingent liabilities**

There were no contingencies or commitments at 30th June 2025.

**10. Capital commitments**

The company had no capital commitments at the year end 30th June 2025.

**11. Related party transactions**

**Ultimate controlling party**

Seamus Flynn is considered by the directors to be the company's ultimate controlling party as he holds 100% (2024:100%) of the ordinary share capital.

Seamus Flynn is owed €21,483 from the company at the 30th June 2025 (2024: €15,188). This balance is included in other creditors balance (note 8).

The company rents a funeral home from one of its directors, Seamus Flynn at an annual rent of €43,800.

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FLYNNS FUNERAL DIRECTORS LTD

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

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**11. Related party transactions (continued)**

**Related Parties**

Flynn's Funeral Directors Limited is the parent company of Athlone Memorial Limited as it holds 60% of the ordinary share capital.

As at the 30th June 2025 Flynn's Funeral Directors Limited is owed €9,055 (2024: €10,000) from Athlone Memorials Limited. (note 7).

**Other related party transactions**

All other related party transactions are disclosed under Directors remuneration and transactions, note 4

**12. Post balance sheet events**

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

**13. Approval of financial statements**

The board of directors approved these financial statements for issue on 23 March 2026