

Company registration number: 670725

**Greenway Health & Hygiene Ltd
Trading as Greenway Health & Hygiene**

**Unaudited abridged financial statements
for the financial year ended 30 April 2025**

Greenway Health & Hygiene Ltd

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Accountant's report	3
Balance sheet	4 - 5
Notes to the financial statements	6 - 10

Greenway Health & Hygiene Ltd

Directors and other information

Directors	Ms Mary B Teahan Mr Liam Brosnan Mr Eoin O'Shea
Secretary	Ms Mary B Teahan
Company number	670725
Registered office	Greenway Health & Hygiene Limited Unit 10, 4 Park Business Centre Farranfore Kerry
Business address	Unit 10, 4 Park Business Centre Farranfore Kerry
Accountant	Castledrum Management Solutions Ltd t-a Sean Kavanagh & Co Keel Castlemaine Kerry
Bankers	Bank of Ireland New Street Killarney Kerry

Greenway Health & Hygiene Ltd

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.

On behalf of the Board

Ms Mary B Teahan
Director

Mr Eoin O'Shea
Director

Greenway Health & Hygiene Ltd

**Accountants' Report to the board of directors
on the Unaudited abridged financial statements of Greenway Health & Hygiene Ltd**

In accordance with the engagement letter dated 4 March 2026, and in order to assist you to fulfil your duties under the Companies Act 2014, I 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 me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's board of directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors for my work or for this report.

I have carried out this engagement in accordance with guidance issued by the Institute of Certified Public Accountants in Ireland now merged with Chartered Accountants 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.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

Castledrum Management Solutions Ltd t-a Sean Kavanagh & Co
Chartered Accountants

Keel
Castlemaine
Kerry

4 March 2026

Greenway Health & Hygiene Ltd

Balance sheet As at 30 April 2025

	2025 €	2024 €
Fixed assets	7,554	13,598
Current assets	60,322	48,488
Creditors: amounts falling due within one year	(37,565)	(130,955)
Net current assets/(liabilities)	<u>22,757</u>	<u>(82,467)</u>
Total assets less current liabilities	30,311	(68,869)
Creditors: amounts falling due after more than one year	(97,290)	-
Accruals and deferred income	(606)	(1,505)
Net liabilities	<u>(67,585)</u>	<u>(70,374)</u>
Capital and reserves	<u>(67,585)</u>	<u>(70,374)</u>

We, as directors of Greenway Health & Hygiene 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 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.

Greenway Health & Hygiene Ltd

**Balance sheet (continued)
As at 30 April 2025**

These abridged financial statements were approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Ms Mary B Teahan
Director

Mr Eoin O'Shea
Director

Company registration number: 670725

Greenway Health & Hygiene Ltd

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. The address of the registered office is Greenway Health & Hygiene Limited, Unit 10, 4 Park Business Centre, Farranfore, Kerry. The company trades to supply health, hygiene and catering equipment products.

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 are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council as promulgated by the Certified Public Accountants in Ireland and the Companies Act 2014. 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.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	- 12.5%	straight line
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Greenway Health & Hygiene Ltd

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

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(70,574)	(53,510)
Profit/(loss) for the financial year	2,789	(17,064)
At the end of the financial year	<u>(67,785)</u>	<u>(70,574)</u>

Greenway Health & Hygiene Ltd

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

5. Creditors: amounts falling due within one year	2025	2024
	€	€
Payments received on account	431	431
Trade creditors	12,035	66,082
Obligations under finance leases	-	425
Other creditors	11,455	42,579
Tax and social insurance:		
PAYE and social welfare	2,560	10,302
VAT	11,084	11,136
Accruals	606	1,505
	<u>38,171</u>	<u>132,460</u>

6. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Loan due to connected company	<u>97,290</u>	<u>-</u>

Regarding loan balance due to connected company, there are no terms and conditions attaching to this loan. Both companies are of the view that this loan will be repayable within the next two to five years.

7. Events after the end of the reporting period

The directors confirm that no significant adjusting or non adjusting post balance sheet events have occurred in the period to the signature of these financial statements.

Greenway Health & Hygiene Ltd

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

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	10,054	7,846
Advances made during the financial year	1,952	2,208
Amounts repaid during the financial year	(551)	-
At the end of the financial year	11,455	10,054

Disclosure for each director or other person is as follows:

Mary B Teahan

	2025	2024
	€	€
At the start of the financial year	953	872
Advances made during the financial year	1,952	81
At the end of the financial year	2,905	953

Amounts owed to directors are unsecured, interest free and repayable when funds permit

Eoin O'Shea

	2025	2024
	€	€
At the start of the financial year	9,101	6,974
Advances made during the financial year	-	2,127
Amounts repaid during the financial year	(551)	-
At the end of the financial year	8,550	9,101

Amounts owed to directors are unsecured, interest free and repayable when funds permit

9. Controlling party

The company is owned by its directors Mary B Teahan, Liam Brosnan and Eoin O'Shea.

10. Going Concern

The directors after reviewing all available current financial, operating and trading information deem it appropriate to prepare these financial statements on a going concern basis.

Greenway Health & Hygiene Ltd

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

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 March 2026.