

Company registration number 31148 (Republic of Ireland)

**J.D. HACKETT AND COMPANY LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

# J.D. HACKETT AND COMPANY LIMITED

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# J.D. HACKETT AND COMPANY LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT

**FOR THE YEAR ENDED 30 APRIL 2025**

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

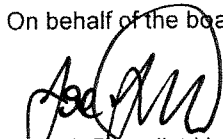
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) 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 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 judgements and 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 and enable the financial statements to be audited. 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



Joseph Benedict Hackett  
**Director**



Brian O'Loughlin  
**Director**

26 September 2025

# J.D. HACKETT AND COMPANY LIMITED

## INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF

### J.D. HACKETT AND COMPANY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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We have examined:

- (i) the abridged financial statements for the year ended 30 April 2025 on pages 6 to 17, which the directors of J.D. Hackett and Company Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the annual general meeting, which form the basis for those abridged financial statements.

#### **Respective responsibilities of directors and auditor**

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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 directors as a body, for our work, for this report, or for the opinions we have formed.

#### **Basis of opinion**

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the annual general meeting.

#### **Opinion**

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of J.D. Hackett and Company Limited and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

On 26 September 2025 we reported to the members of J.D. Hackett and Company Limited on the company's financial statements for the year ended 30 April 2025 and our report was as follows:

#### **Opinion**

We have audited the financial statements of J.D. Hackett and Company Limited ('the company') for the year ended 30 April 2025, which comprise the statement of comprehensive income, the statement of financial position, the statement of changes in equity, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

# J.D. HACKETT AND COMPANY LIMITED

## INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED)

### J.D. HACKETT AND COMPANY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

# J.D. HACKETT AND COMPANY LIMITED

## INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED)

### J.D. HACKETT AND COMPANY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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#### **Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



**Thomas McDonald**  
For and on behalf of PKF Brenson Lawlor Limited

26 September 2025

**Chartered Accountants**  
Statutory audit firm

Argyle Square  
Morehampton Road  
Donnybrook  
Dublin 4  
D04 W9W7

# J.D. HACKETT AND COMPANY LIMITED

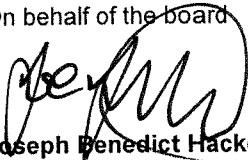
## INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF (CONTINUED) J.D. HACKETT AND COMPANY LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

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We, the undersigned, hereby certify that:

- the foregoing is a true copy of the Special Report of the Auditor.
- the attached statement of financial position and the related abridged notes are a correct abridged copy of those laid before the annual general meeting of the company.

On behalf of the board



Joseph Benedict Hackett  
Director

Date: 26 September 2025



Linda Ellen Hackett  
Secretary

Date: 26 September 2025

# J.D. HACKETT AND COMPANY LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2025

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Intangible assets	8		-		8,333
Other intangible assets	8		129,359		-
			<u>129,359</u>		<u>8,333</u>
Total intangible assets			129,359		8,333
Tangible assets	9		2,716,993		2,728,486
Financial assets	10		1,084,215		-
			<u>3,930,567</u>		<u>2,736,819</u>
<b>Current assets</b>					
Stocks	12	291,165		262,724	
Debtors	13	3,031,453		3,004,751	
Cash at bank and in hand		1,722,905		2,367,046	
		<u>5,045,523</u>		<u>5,634,521</u>	
<b>Creditors: amounts falling due within one year</b>					
		<u>(765,114)</u>		<u>(697,798)</u>	
<b>Net current assets</b>			<u>4,280,409</u>		<u>4,936,723</u>
<b>Total assets less current liabilities</b>			<u>8,210,976</u>		<u>7,673,542</u>
<b>Creditors: amounts falling due after more than one year</b>	14		<u>(781,264)</u>		<u>(843,809)</u>
<b>Net assets</b>			<u><u>7,429,712</u></u>		<u><u>6,829,733</u></u>
<b>Capital and reserves</b>					
Called up share capital presented as equity	17		33,413		33,413
Share premium account			17,769		17,769
Profit and loss reserves			7,378,530		6,778,551
			<u>7,429,712</u>		<u>6,829,733</u>
<b>Total equity</b>			<u><u>7,429,712</u></u>		<u><u>6,829,733</u></u>

We, as directors of J.D. Hackett and Company Limited, state that:

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

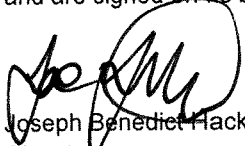
# J.D. HACKETT AND COMPANY LIMITED

## STATEMENT OF FINANCIAL POSITION (CONTINUED)

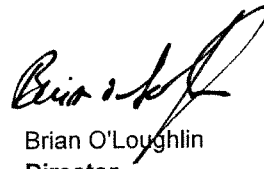
AS AT 30 APRIL 2025

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The financial statements were approved by the board of directors and authorised for issue on 26 September 2025 and are signed on its behalf by:



Joseph Benedict Hackett  
Director



Brian O'Loughlin  
Director

# J.D. HACKETT AND COMPANY LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 APRIL 2025

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	Share capital €	Share premium account €	Profit and loss reserves €	Total €
<b>Balance at 1 May 2023</b>	33,413	17,769	6,041,246	6,092,428
<b>Year ended 30 April 2024:</b> Profit and total comprehensive income	-	-	737,305	737,305
<b>Balance at 30 April 2024</b>	33,413	17,769	6,778,551	6,829,733
<b>Year ended 30 April 2025:</b> Profit and total comprehensive income	-	-	599,979	599,979
<b>Balance at 30 April 2025</b>	<u>33,413</u>	<u>17,769</u>	<u>7,378,530</u>	<u>7,429,712</u>

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies

#### Company information

J.D. Hackett and Company Limited is a limited company domiciled and incorporated in Republic of Ireland. The registered office is 17 Lower Baggot Street, Dublin 2.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.4 Intangible fixed assets - goodwill

Acquired goodwill is written off in equal annual instalments over its estimated economic useful life.

#### 1.5 Intangible fixed assets other than goodwill

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website and Intellectual Property Rights	Over 5 years
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#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold properties	2.50% & 20% Straight line
Plant and machinery	25% & 33% Straight line
Fixtures, fittings & equipment	20% Straight line
Motor Vehicles	25% & 33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies

(Continued)

#### 1.7 Fixed asset investments

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

#### 1.10 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.11 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies

(Continued)

#### **Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

#### **1.12 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### **1.13 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Full provision is made for deferred tax assets and liabilities arising from timing differences between the recognition of gains and losses in the financial statements and their recognition in a tax computation. Timing differences are temporary differences between profits as computed for taxation purposes and profits as stated in the financial statements. Deferred tax is measured on a non discounted basis.

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 1 Accounting policies (Continued)

#### 1.14 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.15 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Directors' remuneration

	2025	2024
	€	€
Remuneration for qualifying services	749,864	912,690
Pension costs	19,954	21,515
	<u>769,818</u>	<u>934,205</u>

### 4 Interest receivable and similar income

	2025	2024
	€	€
<b>Interest income</b>		
Interest on bank deposits	8,833	11,471
	<u>8,833</u>	<u>11,471</u>

### 5 Interest payable and similar expenses

	2025	2024
	€	€
<b>Interest on financial liabilities measured at amortised cost:</b>		
Interest on bank overdrafts and loans	67,384	64,609
	<u>67,384</u>	<u>64,609</u>

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 6 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Directors	3	3
Staff	42	40
Total	<u>45</u>	<u>43</u>

### 7 Taxation

	2025 €	2024 €
<b>Current tax</b>		
Corporation tax on profits for the current period	104,156	109,238
Adjustments in respect of prior periods	508	-
Total current tax	<u>104,664</u>	<u>109,238</u>

The actual charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

	2025 €	2024 €
Profit before taxation	<u>704,643</u>	<u>846,543</u>
Expected tax charge based on the standard rate of corporation tax of 12.50% (2024: 12.50%)	88,080	105,818
Tax effect of expenses that are not deductible in determining taxable profit	-	104
Tax effect of income not taxable in determining taxable profit	-	(1,104)
Gains not taxable	(4,397)	-
Adjustments in respect of prior years	508	-
Permanent capital allowances in excess of depreciation	19,158	15,153
Tax at marginal rate	1,104	330
Close company surcharge	367	-
Tax relief at source	1,927	1,927
Pension contribution adjustment	-	(9,531)
Profits on disposals of fixed assets	(2,083)	(1,500)
Withheld taxes	-	(1,959)
Taxation charge for the year	<u>104,664</u>	<u>109,238</u>

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

8 Intangible fixed assets	Goodwill	Website and Intellectual Property Rights	Total		
	€	€	€		
<b>Cost</b>					
At 1 May 2024	60,000	-	60,000		
Additions	-	152,187	152,187		
At 30 April 2025	60,000	152,187	212,187		
<b>Amortisation and impairment</b>					
At 1 May 2024	51,667	-	51,667		
Amortisation charged for the year	8,333	22,828	31,161		
At 30 April 2025	60,000	22,828	82,828		
<b>Carrying amount</b>					
At 30 April 2025	-	129,359	129,359		
At 30 April 2024	8,333	-	8,333		
<b>9 Tangible fixed assets</b>	<b>Leasehold properties</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	€	€	€	€	€
<b>Cost</b>					
At 1 May 2024	2,891,600	3,717,912	174,473	421,128	7,205,113
Additions	32,777	345,634	2,748	71,535	452,694
Disposals	-	(140,872)	-	(15,233)	(156,105)
At 30 April 2025	2,924,377	3,922,674	177,221	477,430	7,501,702
<b>Depreciation and impairment</b>					
At 1 May 2024	916,554	3,147,959	146,455	265,659	4,476,627
Depreciation charged in the year	80,497	295,190	9,035	79,467	464,189
Eliminated in respect of disposals	-	(140,874)	-	(15,233)	(156,107)
At 30 April 2025	997,051	3,302,275	155,490	329,893	4,784,709
<b>Carrying amount</b>					
At 30 April 2025	1,927,326	620,399	21,731	147,537	2,716,993
At 30 April 2024	1,975,046	569,953	28,018	155,469	2,728,486

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 10 Financial assets

	Notes	2025 €	2024 €
Investments in subsidiaries	11	1,084,215	-

#### Movements in fixed asset investments

	Shares in subsidiaries €
<b>Cost or valuation</b>	
At 1 May 2024	-
Additions	1,084,215
At 30 April 2025	1,084,215
<b>Carrying amount</b>	
At 30 April 2025	1,084,215
At 30 April 2024	-

### 11 Subsidiaries

Details of the company's subsidiaries at 30 April 2025 are as follows:

Name of undertaking	Registered office	Class of shares held	% Held Direct
Robinward Limited	Ireland	Ordinary	100.00

The aggregate capital and reserves and the result for the year of the subsidiaries noted above was as follows:

Name of undertaking	Capital and Reserves €	Profit/(Loss) €
Robinward Limited	657,910	185,303

### 12 Stocks

	2025 €	2024 €
Finished goods and goods for resale	291,165	262,724

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

<b>13 Debtors</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Amounts falling due within one year:</b>			
Trade debtors		1,046,152	1,059,295
Corporation tax recoverable		13,405	77,685
Amounts owed by group undertakings		1,826,614	1,771,492
Other debtors		23,476	1,873
Prepayments		121,806	94,406
		<u>3,031,453</u>	<u>3,004,751</u>
<b>14 Creditors: amounts falling due after more than one year</b>		<b>2025</b>	<b>2024</b>
		€	€
	<b>Notes</b>		
Amounts owed to credit institutions	<b>15</b>	<u>781,264</u>	<u>843,809</u>
<b>15 Loans and overdrafts</b>		<b>2025</b>	<b>2024</b>
		€	€
Bank loans		<u>846,584</u>	<u>911,904</u>
Payable within one year		65,320	68,095
Payable after one year		<u>781,264</u>	<u>843,809</u>
<b>16 Retirement benefit schemes</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Pension costs</b>			
Employers' defined contributions		<u>55,915</u>	<u>56,424</u>
Pension contributions are made into a scheme run independently from the company.			
<b>17 Share capital</b>		<b>2025</b>	<b>2024</b>
		€	€
<b>Ordinary share capital</b>			
<b>Authorised equity</b>			
250,000 Ordinary shares of €1.269738 each		<u>317,435</u>	<u>317,435</u>
<b>Issued and fully paid equity</b>			
26,316 Ordinary shares of €1.269738 each		<u>33,413</u>	<u>33,413</u>

# J.D. HACKETT AND COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### 18 Events after the reporting date

There were no post balance sheet events which require disclosure.

### 19 Ultimate controlling party

The ultimate controlling party is Joseph Benedict Hackett, who holds an indirect 95% shareholding in the company through his 100% ownership of Tayside Limited. The remaining 5% of the company's shares are beneficially owned by Brian O'Loughlin. These shares are held in trust on his behalf by Tayside Limited.

### 20 Related party relationships and transactions

Hackett Holdings Limited, Tayside Limited, and Robinward Limited are related parties by virtue of common ownership and control. These entities are considered group companies.

During the year, J.D. Hackett & Company Limited acquired 100% of the share capital of Robinward Limited for a total consideration of €1,084,215.

As at the reporting date, the following balances were outstanding from related parties:

Hackett Holdings Limited owed €27,677 (2024: €25,510) to J.D. Hackett and Company Limited.

Tayside Limited owed €1,784,059 (2024: €1,745,982) to J.D. Hackett and Company Limited.

Robinward Limited owed €14,878 (2024: €Nil) to J.D. Hackett and Company Limited.

### 21 Approval of financial statements

The directors approved the financial statements on the 26 September 2025