

**Company registration number: 558821**

**Tattyview Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 April 2025**

## Tattyview Limited

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## **Tattyview Limited**

### **Directors and other information**

<b>Directors</b>	Mr Aidan Boyd Mrs Amanda Boyd
<b>Secretary</b>	Aidan Boyd
<b>Company number</b>	558821
<b>Registered office</b>	Tattyview Limited Hillview House Tattyreagh North Castleblayney Co. Monaghan
<b>Business address</b>	Hillview House Tattyreagh North Castleblayney Co. Monaghan
<b>Accountants</b>	Ryan & Company Chartered Certified Accountants Proules House Shercock Road Carrickmacross Monaghan
<b>Bankers</b>	AIB 20 Main Street Castleblaney Monaghan
<b>Solicitors</b>	Mallon Solicitors Glencarn Centre Castleblayney Monaghan

## Tattyview 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.

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 accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland). 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:


- select suitable accounting policies 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 and enable the financial statements to be compiled. 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



Aidan Boyd  
Director

  
Amanda Boyd  
Director

Date: 23 January 2026

**Tattyview Limited**

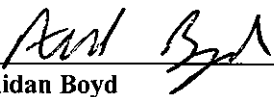
**Directors responsibilities statement**


**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 4 - 5 to 14

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ryan & Company , 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 April 2025.

This report was approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

  
\_\_\_\_\_  
Aidan Boyd  
Director

  
\_\_\_\_\_  
Amanda Boyd  
Director

**Tattyview Limited**  
**Balance sheet**  
**As at 30 April 2025**

	Note	2025	2024
		€	€
<b>Fixed assets</b>			
Intangible assets		52,003	-
Tangible assets	7	<u>103,607</u>	<u>90,795</u>
		155,610	90,795
<b>Current assets</b>			
Stocks	8	68,482	65,216
Debtors	9	36,457	37,165
Cash at bank and in hand		135,276	157,422
		<u>240,215</u>	<u>259,803</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(168,195)</u>	<u>(165,734)</u>
<b>Net current assets</b>		<u>72,020</u>	<u>94,069</u>
<b>Total assets less current liabilities</b>		227,630	184,864
<b>Creditors: amounts falling due after more than one year</b>	11	(30,523)	(12,935)
<b>Net assets</b>		<u>197,107</u>	<u>171,929</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account		197,007	171,829
<b>Shareholders funds</b>		<u>197,107</u>	<u>171,929</u>

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

We, as directors of Tattyview Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.


**The notes on pages 6 to 14 form part of these abridged financial statements.**

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

These financial statements were approved by the Board of Directors on 23 January 2026 and authorised for issue on 23 January 2026. They were signed on its behalf by

  
\_\_\_\_\_

**Mr Aidan Boyd**  
**Director**

  
\_\_\_\_\_

**Mrs Amanda Boyd**  
**Director**

**The notes on pages 6 to 14 form part of these abridged financial statements.**

## **Tattyview 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. The address of the registered office is Tattyview Limited, Hillview House, Tattyreagh North, Castleblayney, Co. Monaghan. The company number is 558821.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, (as modified by the revaluation of certain tangible fixed assets) and comply with the financial reporting standards of the Financial Reporting Council including FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014. The financial statements are prepared in Euro which is the functional currency of the company.

#### **Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

## Tattyview Limited

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

#### **Taxation**

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

##### (i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

##### (ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

Deferred Tax is not recognised where immaterial.

#### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

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

## Tattyview Limited

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

#### **Tangible assets**

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **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:

Plant and machinery	- 15%	straight line
Fittings fixtures and equipment	- 15%	straight line
Motor vehicles	- 20%	straight line
Office Equipment	- 33%	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.

#### **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.

Net Realisable Value comprises the actual or estimated selling prices less all future costs completion or to be incurred in marketing, selling and distribution.

## Tattyview Limited

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

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **Creditors and accruals**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

#### **Cash at bank and on hand**

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### **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.

### **3. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 29 (2024: 20).

**Tattyview Limited**

**Notes to the abridged financial statements (continued)**

**Financial year ended 30 April 2025**

**4. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Emoluments in respect of qualifying services	98,072	89,834
Pension contributions to defined contribution plans in respect of qualifying services	24,000	23,000
	<u>122,072</u>	<u>112,834</u>

**5. Interest payable and similar expenses**

	<b>2025</b>	<b>2024</b>
	€	€
Loans and overdrafts from credit institutions	1,391	250
Other loans made to the company:		
Finance leases and hire purchase contracts	1,914	3,252
	<u>3,305</u>	<u>3,502</u>

**6. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	171,829	129,823
Profit for the financial year	25,178	42,006
<b>At the end of the financial year</b>	<u>197,007</u>	<u>171,829</u>

**Tattyview Limited**

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

**7. Tangible assets**

	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Office Equipment €	Total €
<b>Cost</b>						
At 1 May 2024	22,163	75,083	63,080	22,349	20,031	202,706
Additions	12,381	29,393	2,585	-	1,327	45,686
<b>At 30 April 2025</b>	<u>34,544</u>	<u>104,476</u>	<u>65,665</u>	<u>22,349</u>	<u>21,358</u>	<u>248,392</u>
<b>Depreciation</b>						
At 1 May 2024	-	38,793	47,359	17,879	7,881	111,912
Charge for the financial year	-	12,659	9,228	4,470	6,516	32,873
<b>At 30 April 2025</b>	<u>-</u>	<u>51,452</u>	<u>56,587</u>	<u>22,349</u>	<u>14,397</u>	<u>144,785</u>
<b>Carrying amount</b>						
<b>At 30 April 2025</b>	<u>34,544</u>	<u>53,024</u>	<u>9,078</u>	<u>-</u>	<u>6,961</u>	<u>103,607</u>
At 30 April 2024	<u>22,163</u>	<u>36,290</u>	<u>15,721</u>	<u>4,470</u>	<u>12,150</u>	<u>90,794</u>

**Obligations under finance leases**

Included within the carrying value of tangible assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €
<b>At 30 April 2025</b>	<u>15,723</u>	<u>3,726</u>	<u>-</u>
At 30 April 2024	<u>19,911</u>	<u>9,316</u>	<u>4,470</u>

**8. Stocks**

	2025 €	2024 €
Finished goods and goods for resale	<u>68,482</u>	<u>65,216</u>

The replacement cost of stocks is not expected to be materially different from that shown above.

**Tattyview Limited**

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

<b>9. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade debtors	169	169
Other debtors	26,500	29,482
Vat Recoverable	-	-
Prepayments	7,739	7,514
Corporation Tax Recoverable	2,049	-
	<u>36,457</u>	<u>37,165</u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	23,656	9,686
Trade creditors	114,616	119,598
Obligations under finance leases	5,630	12,661
Other creditors	178	-
PAYE and social welfare	6,005	5,433
Corporation tax	-	1,540
VAT	15,335	14,041
Accruals	2,775	2,775
	<u>168,195</u>	<u>165,734</u>
<b>11. Creditors: amounts falling due after more than one year</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	25,405	-
Obligations under finance leases/Hire Purchases	5,118	12,935
	<u>30,523</u>	<u>12,935</u>

**Tattyview Limited**

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

**12. Details of indebtedness**

The following liabilities disclosed under creditors are secured:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Obligations under Hire Purchase & Finance Lease	14,416	29,462
	<u>14,416</u>	<u>29,462</u>

Any bank overdraft is secured by a letter of Guarantee of €30,000 held by the bank from the directors. Aidan & Amanda Boyd.

Included in creditors due within one year is an amount of €3,668 (2024: €3,866) which relates to amounts payable on hire purchase entered into which are secured on the related asset to which the Hire Purchase relates. Included in creditors greater than one year is an amount of €- (2024: €3,668) which relates to amounts payable on Hire Purchase entered into which are secured on the related asset to which the Hire Purchase relates. At the year end the company owed €10,748 (2024: €21,928) in relation to leases taken out. Security on these leases consist of the asset in which the lease relates to and a personal gurantee provided by the directors.

**13. Directors transactions**

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

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	2,102	1,595
Advances made during the financial year	5,994	507
Amounts repaid during the financial year	(8,263)	-
At the end of the financial year	<u>(167)</u>	<u>2,102</u>

Value of arrangements expressed as a percentage of net assets was as follows:

	<b>2025</b>	<b>2024</b>
	<b>%</b>	<b>%</b>
At the start of the financial year	1.14	1.23
At the end of the financial year	<u>0.07</u>	<u>1.14</u>

Disclosure for each director or other person is as follows:

**Aidan & Amanda Boyd**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	2,102	1,595
Advances made during the financial year	5,994	507
Amounts repaid during the financial year	(8,263)	-
At the end of the financial year	<u>(167)</u>	<u>2,102</u>

This loan is repayable on demand, interest free and unsecured.

**Tattyview Limited**

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

**14. Controlling party**

The ultimate controlling party is the Director Aidan Boyd.

**15. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 23 January 2026.