Registration number 646913

YELLOW ISLAND TRADING COMPANY LTD

Abridged accounts

for the year ended 30th June 2025

Philip O Farrell
PT O Farrell & Company

YELLOW ISLAND
Barrymore,
Kiltoom
Athlone
Co. Roscommon

<u>Overall Certification to Companies Registration Office</u>

To Whom it May Concern,

This is to certify that the attached accounts and reports in total are the true copy of accounts and reports as laid before the shareholders at the AGM.

____
Thomas Donohue.
Director

____
Tom Donohue
Secretary

Date :

YELLOW ISLAND TRADING COMPANY LTD

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YELLOW ISLAND TRADING COMPANY LTD

Directors and Other Information

Directors:	Tom Donohue. Thomas Donohue.
Secretary:	Tom Donohue.
Company Number:	646913.
Registered Office:	Barrymore, Kiltoom, Athlone, Co. Roscommon.
Accountants:	Philip O Farrell, for & on behalf of PT O Farrell & Company Chartered Accountant & Statutory Auditor, Castlemaine Street, Athlone, Co. Westmeath.
Business Address:	Barrymore, Kiltoom, Athlone, Co. Roscommon.

YELLOW ISLAND TRADING COMPANY LTD

Abridged balance sheet
as at 30 June 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	**3**		26,880		33,600
Current assets					
Stocks		2,734,000		2,007,000	
Debtors		354,094		50,505	
Cash at bank and in hand		721,249		104,405	
		3,809,343		2,161,910	
Creditors: amounts falling due within one year		(3,437,835)		(2,067,066)	
Net current assets			371,508		94,844
Net assets			398,388		128,444
Capital and reserves					
Called up share capital	**4**		100		100
Profit and loss account			398,288		128,344
Equity shareholders' funds			398,388		128,444

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of YELLOW ISLAND TRADING COMPANY LTD, state that:
(a)the company is availing itself of audit exemption - 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 Section 358 is complied with;
(c)no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company; and
(d)the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Tom Donohue.	**Thomas Donohue.**
Director.	**Director.**

Date:14 January 2026

The notes on pages 3 to 6 form an integral part of these financial statements.

YELLOW ISLAND TRADING COMPANY LTD
Notes to the abridged financial statements
for the year ended 30 June 2025

1. Statement of Accounting Policies.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of Preparation.
The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover Policy.
Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation
Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery - 15% Straight Line

1.4. Stock.
Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Leasing
Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Lease incentives are recognised over the shorter of the lease term and the date of the next rent review.

1.6. Taxation.
The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

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2. Employees.

Number of employees

	2025	2024
The average monthly numbers of employees (including the Directors) during the year were:		
	4	1

Employment costs	**2025**	**2024**
	€	**€**
Wages and salaries	61,547	18,364
Social insurance costs	5,457	1,759
	67,004	20,123

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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 July 2024	86,000	86,000
At 30 June 2025	86,000	86,000
Depreciation		
At 1 July 2024	52,400	52,400
Charge for year	6,720	6,720
At 30 June 2025	59,120	59,120
Net book values		
At 30 June 2025	26,880	26,880
Cost		
At 30 June 2024	86,000	86,000
Depreciation		
At 1 July 2023	35,200	35,200
Charge for year	17,200	17,200
At 30 June 2024	52,400	52,400
Net book values		
At 30 June 2024	33,600	33,600

4. Share Capital.

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100

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5. Related party transactions

6. Accounting Periods.

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of Financial Statements.

The board of directors approved these financial statements for issue on 14