

Company Number: 558827

Andrew Bradley Photography Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Andrew Bradley Photography Limited

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Andrew Bradley Photography Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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" 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 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 for the company financial statements and then apply them consistently;
- make judgements 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. 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 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 judgements 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 Browne & Associates, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 28 February 2025."

Signed on behalf of the board

Andrew Bradley
Director

Marie Phelan
Director

21 November 2025

Andrew Bradley Photography Limited

BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	7	<u>94,506</u>	<u>94,506</u>
Current Assets			
Stocks	8	5,063	-
Debtors	9	19,396	19,396
Cash and cash equivalents		<u>57,345</u>	<u>72,581</u>
		<u>81,804</u>	<u>91,977</u>
Creditors: amounts falling due within one year	10	<u>(3,259)</u>	<u>(2,036)</u>
Net Current Assets		<u>78,545</u>	<u>89,941</u>
Total Assets less Current Liabilities		<u>173,051</u>	<u>184,447</u>
Capital and Reserves			
Called up share capital presented as equity	12	100	100
Retained earnings		<u>172,951</u>	<u>184,347</u>
Equity attributable to owners of the company		<u>173,051</u>	<u>184,447</u>

We as Directors of Andrew Bradley Photography Limited, 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) 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 and the small companies' regime.

Approved by the board on 21 November 2025 and signed on its behalf by:

Andrew Bradley
Director

Marie Phelan
Director

Andrew Bradley Photography Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
At 1 March 2023	100	184,608	184,708
Loss for the financial year	-	(261)	(261)
At 29 February 2024	100	184,347	184,447
Loss for the financial year	-	(11,396)	(11,396)
At 28 February 2025	100	172,951	173,051

Andrew Bradley Photography Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Andrew Bradley Photography Limited is a company limited by shares incorporated in Ireland

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 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 as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Computer Equipment	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of Photography Related Activities

Andrew Bradley Photography Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 1).

	2025 Number	2024 Number
Director	<u>1</u>	<u>1</u>

5. Tax on loss

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2024 - 12.50%) (Note 5 (b))	-	200
	<u>-</u>	<u>200</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025 €	2024 €
Loss taxable at 0.00%	<u>(11,396)</u>	<u>(61)</u>
Loss before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 0.00% (2024 - 12.50%)	-	(8)
Effects of:		
Expenses not deductible for tax purposes	-	208
Total tax charge for the financial year (Note 5 (a))	<u>-</u>	<u>200</u>

6. Tangible assets

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
Cost or Valuation			
At 1 March 2024	<u>20,900</u>	<u>1,581</u>	<u>22,481</u>
At 28 February 2025	<u>20,900</u>	<u>1,581</u>	<u>22,481</u>
Depreciation			
At 1 March 2024	<u>20,900</u>	<u>1,581</u>	<u>22,481</u>
At 28 February 2025	<u>20,900</u>	<u>1,581</u>	<u>22,481</u>
Net book value			
At 28 February 2025	<u>-</u>	<u>-</u>	<u>-</u>

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for the financial year ended 28 February 2025

7. Investments		Other unlisted investments €	Total €
Investments Cost or Valuation			
At 28 February 2025		94,506	94,506
Net book value			
At 28 February 2025		94,506	94,506
At 29 February 2024		94,506	94,506
8. Stocks		2025	2024
		€	€
Work in progress		5,063	-
The replacement cost of stock did not differ significantly from the figures shown.			
9. Debtors		2025	2024
		€	€
Trade debtors		19,296	19,296
Other debtors		100	100
		19,396	19,396
10. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		2,019	1,031
Taxation		1,240	1,005
		3,259	2,036
11. Taxation		2025	2024
		€	€
Creditors:			
VAT		392	215
Corporation tax		200	200
PAYE		648	590
		1,240	1,005
12. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	100,000	€1.00 each	100,000
Allotted, called up and fully paid			
Ordinary Shares Class 1	100	€1.00 each	100

Andrew Bradley Photography Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 28/02/25	01/03/24
Andrew Bradley	Ordinary Shares Class 1	100	100

13. Income Statement

	2025 €	2024 €
At 1 March 2024	184,347	184,608
Loss for the financial year	(11,396)	(261)
At 28 February 2025	172,951	184,347

14. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

15. Directors' remuneration

	2025 €	2024 €
Remuneration	63,058	38,801
Pension contributions	-	1,864
	63,058	40,665

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 November 2025.