

**Registered number: 374509**

**CHRIS LYNCH GROUP HOLDINGS LTD.**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025**

# CHRIS LYNCH GROUP HOLDINGS LTD.

## CONTENTS

	Page
General information	1
Directors' responsibilities statement	2
Abridged balance sheet	3 - 4
Notes to the abridged financial statements	5 - 8

# CHRIS LYNCH GROUP HOLDINGS LTD.

## GENERAL INFORMATION

<b>Directors</b>	Ann Lynch Elaine Reynolds Caroline Lynch James Lynch Martin Lynch
<b>Company secretary</b>	Caroline Lynch
<b>Registered number</b>	374509
<b>Registered office</b>	Walshestown South Mullingar Co. Westmeath
<b>Accountants</b>	Kinnear & Co uc Chartered Accountants Kinnear Court Dublin Road Mullingar Co. Westmeath

## **CHRIS LYNCH GROUP HOLDINGS LTD.**

### **DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 28TH FEBRUARY 2025**

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 which they are satisfied give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the profit or loss of the company for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and with FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" applying section 1A of that Standard, issued by the Financial Reporting Council.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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.

**CHRIS LYNCH GROUP HOLDINGS LTD.****ABRIDGED BALANCE SHEET  
AS AT 28 FEBRUARY 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Financial assets	4	200	200
		<u>200</u>	<u>200</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	8,265	-
Cash at bank and in hand		100	100
		<u>8,365</u>	<u>100</u>
Creditors: amounts falling due within one year	6	(8,265)	-
		<u>100</u>	<u>100</u>
<b>Net current assets</b>		<u>100</u>	<u>100</u>
<b>Total assets less current liabilities</b>		<u>300</u>	<u>300</u>
<b>Net assets</b>		<u>300</u>	<u>300</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		300	300
<b>Shareholders' funds</b>		<u>300</u>	<u>300</u>

**CHRIS LYNCH GROUP HOLDINGS LTD.**

**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 28 FEBRUARY 2025**

We, as directors of Chris Lynch Group Holdings Ltd., state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the board on 28 November 2025.

Caroline Lynch  
Director

Elaine Reynolds  
Director

# CHRIS LYNCH GROUP HOLDINGS LTD.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 28TH FEBRUARY 2025

### 1. General information

The Company's functional and presentation currency is the Euro (€).

Chris Lynch Group Holdings Ltd. is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 374509). The Registered Office is Walshestown South, Mullingar, Co. Westmeath.

Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

### 2. 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:

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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, applying section 1A of that Standard.

#### 2.2 Exemption from preparing consolidated financial statements

The company is exempted from the requirement to prepare consolidated financial statements by virtue of section 297 of the Companies Act 2014.

# CHRIS LYNCH GROUP HOLDINGS LTD.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 28TH FEBRUARY 2025

### 2. Accounting policies (continued)

#### 2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted company shares whose market value can be reliably determined are initially recorded at cost plus transaction costs and thereafter at fair value. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any investments that are measured at cost or amortised cost. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Investments in listed company shares are initially recorded at cost plus transaction costs. Thereafter these are valued at fair value which is the bid price of the securities in an active market at the reporting date. The resulting gains or losses are dealt with in the Profit and Loss account in the financial year.

#### 2.4 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### 2.5 Debtors

Short-term trade debtors are measured at transaction price less any impairment. Loans receivable are initially recorded at fair value, net of transaction costs, and are subsequently stated at amortised cost using the effective interest rate method less any impairment. Loans receivable with no stated interest rate and repayable within one year or on demand are not amortised.

Loans receivable are classified as current assets unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

#### 2.6 Creditors

Short term trade creditors are measured at the transaction price.

**CHRIS LYNCH GROUP HOLDINGS LTD.**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 28TH FEBRUARY 2025**

**3. Employees**

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

Capitalised employee costs during the financial year amounted to €NIL (2024, €NIL).

Emoluments paid by subsidiary companies to directors in respect of qualifying services amounted to €219,262 (2024, €224,699).

Emoluments paid by subsidiary companies to persons connected with the directors amounted to NIL (2024, NIL).

**4. Financial assets**

	Investments in subsidiary companies €
<b>Cost</b>	
At 1 March 2024	200
At 28th February 2025	<u>200</u>

The company has provided a letter of guarantee in respect of the borrowings of its subsidiary, Chris Lynch Waste Management Ltd.

**5. Debtors**

	2025 €	2024 €
Prepayments	<u>8,265</u>	<u>-</u>

**CHRIS LYNCH GROUP HOLDINGS LTD.**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 28TH FEBRUARY 2025**

**6. Creditors: Amounts falling due within one year**

	2025	2024
	€	€
Amounts owed to group undertakings	8,265	-

**7. Approval of financial statements**

The board of directors approved these financial statements for issue on 28 November 2025