

Registration number 561791

Martin Ward Golf Limited
Abridged accounts
for the year ended 30 April 2025

Martin Ward Golf Limited

Company information

Directors	Martin Ward Jennifer Ward
Secretary	Martin Ward
Company number	561791
Registered office	Ennis Golf Club Pro Shop, Drumbiggle, Ennis, Co Clare
Accountants	Gaffney, Murphy & Co. Statutory Auditors & Accountants Lahinch Road Ennis Co. Clare
Business address	Ennis Golf Club Pro Shop, Drumbiggle, Ennis Co Clare
Bankers	Bank of Ireland, Ennis, Co. Clare

Martin Ward Golf Limited

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**Extract from Directors' report
for the year ended 30 April 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014

Directors & Secretary and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares 30/04/25	Ordinary shares 01/05/24
Martin Ward	100	100
Jennifer Ward	-	-

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Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies 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.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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 and 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 as set out on pages 3 to 5 :

- 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 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 Gaffney, Murphy & Co. , Statutory Auditors & Accountants all the company's accounting records and provided all the information necessary for all 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 30th April 2025.

On behalf of the board

Martin Ward

Jennifer Ward

Martin Ward
Director

Jennifer Ward
Director

Date : 14th January 2026

Date : 14th January 2026

Martin Ward Golf Limited

**Abridged balance sheet
as at 30th April**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Current assets					
Stocks & WIP		53,365		56,831	
Cash at bank and in hand		42,740		24,697	
		96,105		81,528	
Creditors: amounts falling due within one year	2	(24,617)		(17,477)	
Net current liabilities			71,488		64,051
Deficiency of assets			71,488		64,051
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			71,388		63,951
Shareholders' funds			71,488		64,051

We, as Directors of Martin Ward Golf Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section (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 this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company

and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

Martin Ward

Martin Ward

Director

Date : 14th January 2026

Jennifer Ward

Jennifer Ward

Director

Date : 14th January 2026

The notes on pages 4 to 5 form an integral part of these financial statements.

Martin Ward Golf Limited

Notes to the abridged financial statements for the year ended 30 April 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102). This is the first year in which the financial statements have been prepared under FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

1.2. Turnover

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

1.3. Tangible fixed assets and depreciation

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

Fixtures, fittings
and equipment - 15% straight line

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

2. Creditors: amounts falling due within one year	2025 €	2024 €
Trade creditors & Accruals	10,611	12,046
Directors Accounts	12,582	4,974
Corporation tax	634	-
PAYE and social welfare	161	128
VAT	629	329
	<u>24,617</u>	<u>17,477</u>

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**Notes to the abridged financial statements
for the year ended 30 April 2025**

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3. Share capital	2025	2024
	€	€
Authorised		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

4. Approval of financial statements

The financial statements were approved by the Board on 14th January 2026 on its behalf by

Martin Ward

**Martin Ward
Director**

Jennifer Ward

**Jennifer Ward
Director**