

Company Number: 144821

Ennaville Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

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Ennaville Limited
DIRECTORS AND OTHER INFORMATION

Directors	Noel Hughes Tommy Hughes (Appointed 21 February 2025)
Company Secretary	Tommy Hughes
Company Number	144821
Registered Office and Business Address	1 Terenure Place Terenure, Dublin 6W
Accountants	Cronin Financial Limited 1 Terenure Place Terenure Dublin 6W
Solicitors	Nelson and Company Templeogue Village Dublin 6

Ennaville Limited
BALANCE SHEET
as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	<u>350,093</u>	<u>361,266</u>
Current Assets			
Debtors	5	186,697	174,837
Cash at bank and in hand		6,610	3,433
		<u>193,307</u>	<u>178,270</u>
Net Current Assets		<u>193,307</u>	<u>178,270</u>
Total Assets less Current Liabilities		<u>543,400</u>	<u>539,536</u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Revaluation reserve	6	199,427	199,427
Retained earnings	6	343,970	340,106
Shareholders' Funds		<u>543,400</u>	<u>539,536</u>

We as Directors of Ennaville 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 micro companies' regime.

Approved by the board on _____ and signed on its behalf by:

Noel Hughes
Director



Tommy Hughes
Director



Ennaville Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Ennaville Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 144821. The registered office of the company is 1 Terenure Place, Terenure, Dublin 6W which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland's Regime – 'FRS 105', the Companies Act 2014.

The financial Statements have been presented in Euro € which is also the functional currency of the company.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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.

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.

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.

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.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

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Ennaville Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

Tangible assets and depreciation

(i) Cost

Tangible fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

(ii) Depreciation

Depreciation is provided on tangible fixed assets and investment property, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to Tangible fixed assets are as follows:

Long leasehold property	-	
Plant and machinery	-	20% Straight line
Fixtures, fittings and equipment	-	20% Straight line

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. 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 estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

Taxation

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.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Ordinary 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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>11,173</u>	<u>11,173</u>

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Ennaville Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

4. Tangible assets	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 June 2024	347,625	50,620	5,245	403,490
At 31 May 2025	347,625	50,620	5,245	403,490
Depreciation				
At 1 June 2024	-	38,218	4,006	42,224
Charge for the financial year	-	10,124	1,049	11,173
At 31 May 2025	-	48,342	5,055	53,397
Net book value				
At 31 May 2025	<u>347,625</u>	<u>2,278</u>	<u>190</u>	<u>350,093</u>
At 31 May 2024	<u>347,625</u>	<u>12,402</u>	<u>1,239</u>	<u>361,266</u>
5. Debtors			2025	2024
			€	€
Amounts owed by related parties			183,649	174,407
Taxation			3,048	430
			<u>186,697</u>	<u>174,837</u>
6. Reserves		Revaluation reserve	Profit and loss account	Total
		€	€	€
At 1 June 2024		199,427	340,106	539,533
Profit for the financial year		-	3,864	3,864
At 31 May 2025		<u>199,427</u>	<u>343,970</u>	<u>543,397</u>
7. Capital commitments				
The company had no material capital commitments at the financial year-ended 31 May 2025.				
8. Post-Balance Sheet Events				
There have been no significant events affecting the company since the financial year-end.				
9. Contingencies				
Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.				
Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.				

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Ennaville Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

10. Controlling party

Noel Hughes owns 50% of the shares in Ennaville Limited, The Laurels Public House Limited owns the other 50% of the shares. Noel Hughes owns 50% of the shares in The Laurels Public House Limited and Thornett Limited owns the other 50%. Noel Hughes owns 100% of the shares in Thornett Limited.

11. Approval of financial statements

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