

**Company Number: 764284**

**Burntsiena5 Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025**

**Burntsiena5 Limited**  
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## **Burntsiena5 Limited**

# **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Ms Aileen Cecilia Hehir (Appointed 20 May 2024) Mr Caimin Dillon (Appointed 20 May 2024)
<b>Company Secretary</b>	Ms Aileen Cecilia Hehir (Appointed 20 May 2024)
<b>Company Number</b>	764284
<b>Registered Office and Business Address</b>	Drumsallagh Crusheen Co. Clare Ireland
<b>Accountants</b>	Cuddihy & Co Certified Public Accountants Station Road Ennis Co.Clare
<b>Bankers</b>	Permanent TSB O'Connell Street Ennis Co. Clare Ireland

# **Burntsiena5 Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 20 May 2024 (date of incorporation) to 30 April 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 for each financial period. 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", applying Section 1A of that Standard, 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 period end date and of the profit or loss of the company for the financial period 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.

**Signed on behalf of the board**

**Ms Aileen Cecilia Hehir**  
**Director**

**Mr Caimin Dillon**  
**Director**

**20 January 2026**

**Burntsiena5 Limited**  
**CERTIFIED PUBLIC ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Burntsiena5 Limited**  
**for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Burntsiena5 Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the period ended 30 April 2025 your duty to ensure that Burntsiena5 Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Burntsiena5 Limited. You consider that Burntsiena5 Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Burntsiena5 Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**CUDDIHY & CO**

Certified Public Accountants and Statutory Audit Firm  
Station Road  
Ennis  
Co.Clare

**20 January 2026**

**Burntsiena5 Limited**  
**BALANCE SHEET**

as at 30 April 2025

	Notes	2025 €
<b>Fixed Assets</b>		
Investments	9	277,750
		<hr/>
<b>Current Assets</b>		
Debtors	10	100
Cash and cash equivalents		1,415
		<hr/>
		1,515
		<hr/>
<b>Creditors: amounts falling due within one year</b>	11	(59,845)
		<hr/>
<b>Net Current Liabilities</b>		(58,330)
		<hr/>
<b>Total Assets less Current Liabilities</b>		219,420
		<hr/>
<b>Creditors:</b>		
amounts falling due after more than one year	12	(213,904)
		<hr/>
<b>Net Assets</b>		5,516
		<hr/> <hr/>
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		5,416
		<hr/>
<b>Equity attributable to owners of the company</b>		5,516
		<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Burntsiena5 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 359 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 period and of its profit or loss for such a financial period 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 20 January 2026 and signed on its behalf by:**

**Ms Aileen Cecilia Hehir**  
**Director**

**Mr Caimin Dillon**  
**Director**

**Burntsiena5 Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	5,416	5,416
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 30 April 2025</b>	<b>100</b>	<b>5,416</b>	<b>5,516</b>

# Burntsiena5 Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025

### 1. General Information

Burntsiena5 Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764284. The registered office of the company is Drumsallagh, Crusheen, Co. Clare, Ireland which is also the principal place of business of the company. The principal activity of the company is a holding 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

The financial statements of the company for the financial period ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### 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 financial period in which it is receivable.

#### 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.

**Burntsiena5 Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025

**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 period 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. Adoption of FRS 102**

This is the first set of financial statements prepared by Burntsiena5 Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 20 May 2024.

**4. Period of financial statements**

The financial statements are for the 11 month 11 days period from 20 May 2024 (date of incorporation) to 30 April 2025.

**5. Statement on previous periods**

The company did not present financial statements for previous periods.

**6. Income from investments**

2025  
€

Dividends from subsidiary companies

9,000

**7. Interest payable and similar expenses**

2025  
€

Interest

680

**Burntsiena5 Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025

**8. Employees**

The average monthly number of employees, including directors, during the financial period was 2, (2024 - 0).

	<b>2025 Number</b>
Directors	2

**9. Investments**

	<b>Subsidiary undertakings shares</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Investments Cost</b>		
Additions	277,750	277,750
At 30 April 2025	277,750	277,750
<b>Net book value</b>		
At 30 April 2025	<b>277,750</b>	<b>277,750</b>

**10. Debtors**

	<b>2025 €</b>
Called up share capital not paid	100

**11. Creditors  
Amounts falling due within one year**

	<b>2025 €</b>
Amounts owed to credit institutions	19,181
Amounts owed to group undertakings (Note 16)	2,750
Directors' current accounts (Note 15)	35,010
Accruals	2,904
	<b>59,845</b>

**12. Creditors  
Amounts falling due after more than one year**

	<b>2025 €</b>
Bank loan	213,904
<b>Loans</b>	
Repayable in one year or less, or on demand	19,181
Repayable between one and two years	38,362
Repayable between two and five years	57,543
Repayable in five years or more	117,999
	<b>233,085</b>

**Burntsiena5 Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 20 May 2024 (date of incorporation) to 30 April 2025

**13. Income Statement**

	<b>2025</b>
	<b>€</b>
At 20 May 2024	-
Profit for the financial period	<b>5,416</b>
	<hr/>
At 30 April 2025	<b>5,416</b>
	<hr/> <hr/>

**14. Capital commitments**

The company had no material capital commitments at the financial period-ended 30 April 2025.

**15. Directors' transactions**

The following amounts are repayable to the directors:

	<b>2025</b>
	<b>€</b>
Ms Aileen Cecilia Hehir	<b>35,010</b>
	<hr/> <hr/>

**16. Related party transactions**

Transactions and balances with group company:

	<b>2025</b>
	<b>€</b>
<b>Group Undertaking Creditors</b>	
Shelldon Farm Enterprises Ltd	<b>2,750</b>
	<hr/> <hr/>

**17. Post-Balance Sheet Events**

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

**18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.