

**Company registration number: 624362**

**A & B Ecock Unlimited Company**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

## A & B Ecock Unlimited Company

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## **A & B Ecock Unlimited Company**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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 and then apply them consistently;
- make judgments 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.



Alan Ecock  
Director



Bernarda Ecock  
Director

15 January 2026

**A & B Ecock Unlimited Company**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of A & B Ecock Unlimited Company**

In accordance with the engagement letter dated 10 January 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 the company's board of directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 30 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

*Moran and Partners*

Moran and Partners  
Chartered Certified Accountants

30 Upper Drumcondra Road  
Drumcondra  
Dublin 9

15 January 2026

**A & B Ecock Unlimited Company**

**Balance sheet  
As at 30 April 2025**

	Note	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Financial assets	6	8,630,506		8,264,646	
			8,630,506		8,264,646
<b>Current assets</b>					
Debtors	7	100		100	
Cash at bank and in hand		212,933		284,861	
		213,033		284,961	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<b>(12,729)</b>		<b>(40,808)</b>	
<b>Net current assets</b>			<b>200,304</b>		<b>244,153</b>
<b>Total assets less current liabilities</b>			<b>8,830,810</b>		<b>8,508,799</b>
<b>Creditors: amounts falling due after more than one year</b>	<b>10</b>		<b>(7,892,734)</b>		<b>(7,892,734)</b>
<b>Net assets</b>			<b>938,076</b>		<b>616,065</b>
<b>Capital and reserves</b>					
Called up share capital presented as equity	11		100		100
Profit and loss account	12		937,976		615,965
<b>Shareholders funds</b>			<b>938,076</b>		<b>616,065</b>

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

The notes on pages 5 to 8 form part of these abridged financial statements.

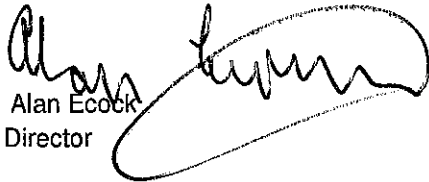
**A & B Ecock Unlimited Company**

**Balance sheet (continued)  
As at 30 April 2025**

We, as directors of A & B Ecock Unlimited Company state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 15 January 2026 and signed on behalf of the board by:

  
Alan Ecock  
Director

  
Bernarda Ecock  
Director

**The notes on pages 5 to 8 form part of these abridged financial statements.**

## **A & B Ecock Unlimited Company**

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

#### **1. General information**

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 206 Sarto Lawns, Bayside, Dublin 13.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the Companies Act 2014 and FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention and 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.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Going concern**

At the time of approving the financial statements, the directors have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Financial assets**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably.

##### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**A & B Ecock Unlimited Company**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**Financial instruments**

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

**4. Staff costs**

The company did not have any employees in the current year or the prior year.

**5. Appropriations of profit and loss account**

	2025	2024
	€	€
At the start of the financial year	615,965	341,363
Profit for the financial year	361,475	386,918
Dividends paid	(39,464)	(112,316)
<b>At the end of the financial year</b>	<u>937,976</u>	<u>615,965</u>

**6. Financial assets**

	Financial investments	Total
	€	€
<b>Cost or valuation</b>		
At 1 May 2024	8,264,646	8,264,646
Revaluations	365,860	365,860
<b>At 30 April 2025</b>	<u>8,630,506</u>	<u>8,630,506</u>

**A & B Ecock Unlimited Company**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

<b>7. Debtors</b>		<b>2025</b>		2024
		€		€
Other debtors		100		100
		<u>          </u>		<u>          </u>
<b>8. Cash and cash equivalents</b>		<b>2025</b>		2024
		€		€
Cash at bank and in hand		212,933		284,861
		<u>          </u>		<u>          </u>
<b>9. Creditors: amounts falling due within one year</b>		<b>2025</b>		2024
		€		€
Amounts owed to group undertakings		8,424		8,424
Dividend withholding tax		-		28,079
Accruals		4,305		4,305
		<u>          </u>		<u>          </u>
		<u>12,729</u>		<u>40,808</u>
<b>10. Creditors: amounts falling due after more than one year</b>				
		<b>2025</b>		2024
		Number	€	Number
				€
<b>Preference shares presented as a liability:</b>				
Preference shares of € 1.00 each	4,481,734	4,481,734	4,481,734	4,481,734
A Preference shares of € 1.00 each	1,206,000	1,206,000	1,206,000	1,206,000
B Preference shares of € 1.00 each	990,000	990,000	990,000	990,000
C Preference shares of € 1.00 each	1,215,000	1,215,000	1,215,000	1,215,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>7,892,734</u>	<u>7,892,734</u>	<u>7,892,734</u>	<u>7,892,734</u>
<b>11. Share capital</b>				
<b>Issued, called up and fully paid</b>				
		<b>2025</b>		2024
		Number	€	Number
				€
<b>Amounts presented in equity:</b>				
Ordinary shares of € 1.00 each	100	100	100	100
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**A & B Ecock Unlimited Company**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025**

**12. Reserves**

Profit and loss account

The profit and loss reserve includes all current and prior period retained profits and losses.

**13. Related party transactions**

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Amounts due from group companies	-	-	8,424	8,424

**14. Controlling party**

The company regards the directors as the ultimate controlling party.

**15. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 15 January 2026.