

EDWARD S. POWER AND ASSOCIATES LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

EDWARD S. POWER AND ASSOCIATES LIMITED

COMPANY INFORMATION

Directors	Edward Power Colin Power
Company secretary	Edward Power
Registered number	105376
Registered office	903 Ladycastle Kildare Country Club Straffan Co Kildare

EDWARD S. POWER AND ASSOCIATES LIMITED

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EDWARD S. POWER AND ASSOCIATES LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
Fixed assets			
Financial assets	4	127	127
		127	127
Current assets			
Debtors: amounts falling due within one year	5	953,147	756,000
		953,147	756,000
Creditors: amounts falling due within one year	6	(953,271)	(756,124)
		(124)	(124)
Net current liabilities		(124)	(124)
Total assets less current liabilities		3	3
Net assets		3	3
Capital and reserves			
Called up share capital presented as equity		3	3
Shareholders' funds		3	3

We, as directors of Edward S. Power and Associates Limited, 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 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.

EDWARD S. POWER AND ASSOCIATES LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2025**

The financial statements were approved and authorised for issue by the board:

Edward Power
Director

Colin Power
Director

Date: 19 March 2026

EDWARD S. POWER AND ASSOCIATES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. General information

Edward S. Power and Associates Limited is a company limited by shares incorporated in the Republic of Ireland. The company registration number is 105376 and the registered office of the company is 903 Ladycastle, Kildare Country Club, Straffan, Co Kildare, which is also the principal place of business of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

Going concern

The directors are satisfied that the Company has access to sufficient resources to continue in operation for the foreseeable future. On this basis the directors continue to prepare the financial statements on a going concern basis.

The Company and its subsidiaries meet the size exemption for a group and are therefore exempt from the requirement to produce consolidated financial statements by virtue of the requirements of section 293 (1A) of the Companies Act 2014. Consequently, these financial statements deal with the results of the Company as a single entity, not as a group.

The functional and presentational currency of these financial statements is Euro.

The following principal accounting policies have been applied:

2.2 Financial assets

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

EDWARD S. POWER AND ASSOCIATES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

3. **Employees**

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

4. **Financial assets**

	Investments in subsidiary companies €
Cost	
At 1 May 2024	127
At 30 April 2025	<u>127</u>

5. **Debtors**

	2025 €	2024 €
Amounts owed by group undertakings	953,147	756,000
	<u>953,147</u>	<u>756,000</u>

Amounts owed by group undertakings are interest free, unsecured and payable on demand.

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

	2025 €	2024 €
Other creditors	127	127
Amounts owed to group undertakings	953,144	755,997
	<u>953,271</u>	<u>756,124</u>

Amounts owed to group companies are interest free, unsecured and payable on demand.

EDWARD S. POWER AND ASSOCIATES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

7. Appropriation of Profit and loss account

	2025	<i>2024</i>
	€	€
Profit and loss account brought forward at the beginning of the year	-	394,361
Dividends paid in the year	(197,147)	(561,497)
Profit for the year	197,147	167,136
	<hr/>	<hr/>
	<hr/> - <hr/>	<hr/> - <hr/>

8. Related party transactions

The company has availed of the exemption under FRS102 section 1AD.51 in relation to the disclosure of transactions with group companies.

9. Post balance sheet events

There have been no significant events arising affecting the company since year end.

10. Controlling party

The parent and ultimate controlling party of the Company is EDSPO Holdings Limited, an Irish registered company.