

William Bird (Rollercoaster) Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

William Bird (Rollercoaster) Limited
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**William Bird (Rollercoaster) Limited
Directors and Other Information**

Directors	Don Birdthistle Norman Birdthistle George Birdthistle
Company Secretary	Don Birdthistle
Company Number	259989
Registered Office	97 Henry Street Limerick
Accountants	BDO Business and Financial Advisors 103/104 O'Connell Street Limerick
Bankers	Allied Irish Bank 106/108 O'Connell Street Limerick
Solicitors	Terence F. Casey Solicitors 99 College Street Killarney Co. Kerry

William Bird (Rollercoaster) Limited
Directors' Responsibilities Statement
for the financial year ended 28 February 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 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 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 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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 been 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 BDO, all the company's accounting records and provided all the information, books and documents necessary for 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 financial year ended 28 February 2025."

Signed on behalf of the board



Don Birdthistle
Director

Date: 13/01/2026



Norman Birdthistle
Director

Date: 13/01/2026

William Bird (Rollercoaster) Limited
Balance Sheet
as at 28 February 2025


	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	40,749	45,625
Current Assets			
Stocks	7	5,000	5,000
Debtors	8	(539)	61,067
Cash and cash equivalents		526,127	508,444
		530,588	574,511
Creditors: amounts falling due within one year	9	(106,162)	(87,873)
Net Current Assets		424,426	486,638
Total Assets less Current Liabilities		465,175	532,263
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	10	465,048	532,136
Equity attributable to owners of the company		465,175	532,263

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 William Bird (Rollercoaster) 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 small companies' regime.

Approved by the board on 13/01/2026 and signed on its behalf by:


Don Birdthistle
Director


Norman Birdthistle
Director

William Bird (Rollercoaster) Limited
Notes to the Abridged Financial Statements
for the financial year ended 28 February 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of William Bird (Rollercoaster) Limited for the financial year ended 28 February 2025.

William Bird (Rollercoaster) Limited is a private company limited by shares registered under Part 2 of the Companies Act 2014 and incorporated in Ireland. 97 Henry Street, Limerick is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 28 February 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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 280A of the Companies Act 2014 in respect of the financial year, 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.

Turnover

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

Share capital of the company

The ordinary share capital of the company is presented as equity.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Equipment	-	15 years
Motor vehicles	-	5 years

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stockss are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

William Bird (Rollercoaster) Limited
Notes to the Abridged Financial Statements
for the financial year ended 28 February 2025

Taxation

The charge for taxation is based on the results for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the Balance Sheet rate or the contracted rate and the 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. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going concern

The directors have reviewed the financial position of the company for a period of at least twelve months from the date of the approval of the financial statements and are satisfied that there is no material uncertainty in relation to the company's ability to continue as a going concern. On this basis, the directors believe that it is appropriate for the financial statements to be prepared on a going concern basis.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets measured at cost or amortised cost, including loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	10,710	12,680
Loss on foreign currencies	125	1,561
	<u><u> </u></u>	<u><u> </u></u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2024 - 6).

	2025	2024
	Number	Number
Directors	3	3
Staff	3	3
	<u><u> </u></u>	<u><u> </u></u>
	6	6

William Bird (Rollercoaster) Limited
Notes to the Abridged Financial Statements
for the financial year ended 28 February 2025

6. Tangible assets	Equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 March 2024	465,195	145,786	610,981
Additions	5,834	-	5,834
At 28 February 2025	<u>471,029</u>	<u>145,786</u>	<u>616,815</u>
Depreciation			
At 1 March 2024	431,892	133,464	565,356
Charge for the financial year	7,710	3,000	10,710
At 28 February 2025	<u>439,602</u>	<u>136,464</u>	<u>576,066</u>
Net book value			
At 28 February 2025	<u><u>31,427</u></u>	<u><u>9,322</u></u>	<u><u>40,749</u></u>
At 29 February 2024	<u><u>33,303</u></u>	<u><u>12,322</u></u>	<u><u>45,625</u></u>
7. Stocks		2025	2024
		€	€
Finished goods and goods for resale		<u>5,000</u>	<u>5,000</u>
8. Debtors		2025	2024
		€	€
Trade debtors		-	12,000
Amounts owed by group undertakings		(813)	48,825
Prepayments		274	242
		<u>(539)</u>	<u>61,067</u>
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		50	-
Trade creditors		160	218
Amounts owed to group undertakings		21,230	23,850
Taxation		8,980	12,126
Directors' current accounts (Note 12)		71,022	46,959
Accruals		4,720	4,720
		<u>106,162</u>	<u>87,873</u>
10. Profit and loss account		2025	2024
		€	€
At 1 March 2024		532,136	534,164
Loss for the financial year		(67,088)	(2,028)
At 28 February 2025		<u>465,048</u>	<u>532,136</u>

William Bird (Rollercoaster) Limited
Notes to the Abridged Financial Statements
for the financial year ended 28 February 2025

11. Capital commitments

The company had no material capital commitments at the financial year-ended 28 February 2025.

12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	66,196	67,970

The directors constitute the company's key management personnel. The directors remuneration disclosed above represents the total compensation paid to key management personnel during the year.

The following amounts are repayable to the directors:

	2025	2024
	€	€
Don Birdthistle	35,663	26,735
Norman Birdthistle	24,988	20,224
George Birdthistle	10,371	-
	71,022	46,959

13. Post-Balance Sheet Events

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

14. Related party transactions

William Bird (Rollercoaster) Limited trades with, provides and receives finance from other group companies.

The company is a related party of William Bird & Sons Limited, William Bird Tramore Limited and William Bird (Sales) Limited due to the commonalities of directors and shareholders.

1) At year end the net balance owed by William Bird (Rollercoaster) Limited to William Bird (Sales) Limited was €813 (2024: €5,003).

2) At year end the net balance outstanding to William Bird (Rollercoaster) Limited by William Bird Tramore Limited was €Nil (2024: €50,328).

3) At year end the amount owed by William Bird (Rollercoaster) Limited to William Bird & Sons Limited was €21,230 (2024: €15,350).

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13/01/2026.