

**HD Pool Services Limited**

**Abridged Unaudited Financial  
Statements**

**for the financial year ended 31  
July 2025**

# HD Pool Services Limited

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**HD Pool Services Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Arthur Webb Kathleen McNally
<b>Company Secretary</b>	Kathleen McNally
<b>Company Number</b>	608050
<b>Registered Office and Business Address</b>	106 Clonsilla Road, Blanchardstown, Dublin 15
<b>Accountants</b>	HSM Ashbourne Chartered Accountants Office 7, Block 3 New Town Centre Killegland Street Ashbourne Co Meath

# HD Pool Services Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 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 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 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds 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 HSM Ashbourne, (Chartered Accountants), 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 31 July 2025."

### Signed on behalf of the board

Arthur Webb  
Director



Date:

1/2/26

Kathleen McNally  
Director

Date:

Kathleen McNally

# HD Pool Services Limited

## BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Investments	6	100,000	-
<b>Current Assets</b>			
Debtors	7	17,107	1,058
Cash and cash equivalents		439,980	492,661
		457,087	493,719
<b>Creditors: amounts falling due within one year</b>	8	(90,555)	(86,169)
<b>Net Current Assets</b>		366,532	407,550
<b>Total Assets less Current Liabilities</b>		466,532	407,550
<b>Capital and Reserves</b>			
Called up share capital presented as equity	10	100	100
Retained earnings		466,432	407,450
<b>Equity attributable to owners of the company</b>		466,532	407,550

We as Directors of HD Pool Services 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,

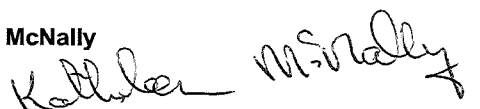
(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 1/2/26 and signed on its behalf by:

Arthur Webb  
Director



Kathleen McNally  
Director



## HD Pool Services Limited

### RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 August 2023</b>	100	303,618	303,718
Profit for the financial year	-	103,832	103,832
<b>At 31 July 2024</b>	100	407,450	407,550
Profit for the financial year	-	58,982	58,982
<b>At 31 July 2025</b>	<b>100</b>	<b>466,432</b>	<b>466,532</b>

# HD Pool Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

HD Pool Services Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 106 Clonsilla Road,, Blanchardstown,, Dublin 15 which is also the principal place of business of the company. Leasing of swimming pool complex and maintaining and running same. 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 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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 year 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.

#### 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.

## HD Pool Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year 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.

### Ordinary share capital

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

## 3. Turnover

The turnover for the financial year is analysed as follows:

	2025 €	2024 €
<b>By Category:</b>		
Childrens Classes	427,125	371,328
Pool Rental	259,388	263,018
Open Swims	25,499	41,228
Products	7,496	9,469
Aqua Fit	17,280	11,907
Adult Classes	14,887	4,448
Little Bright Box	-	46
	<u>751,675</u>	<u>701,444</u>

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of leasing of swimming pool and maintenance of same.

## 4. Employees

The average monthly number of employees, including directors, during the financial year was 17 (2024 - 15).

	2025 Number	2024 Number
Employees	<u>17</u>	<u>15</u>

# HD Pool Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 5. Tax on profit

	2025	2024
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%)	8,426	14,833

#### (b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Profit taxable at 12.50%	67,408	118,665
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	8,426	14,833

### 6. Investments

	Other unlisted investments	Total
	€	€
<b>Investments</b>		
<b>Cost</b>		
Additions	100,000	100,000
At 31 July 2025	100,000	100,000
<b>Net book value</b>		
At 31 July 2025	100,000	100,000

### 7. Debtors

	2025	2024
	€	€
Trade debtors	447	1,058
Taxation	3,577	-
Prepayments	13,083	-
	17,107	1,058

### 8. Creditors

	2025	2024
	€	€
<b>Amounts falling due within one year</b>		
Trade creditors	37,621	16,348
Taxation	16,649	23,586
Other creditors	7,174	9,922
Accruals	2,112	2,112
Deferred Income	26,999	34,201
	90,555	86,169

## HD Pool Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

9. Taxation	2025	2024
	€	€
<b>Debtors:</b>		
VAT	3,577	-
<b>Creditors:</b>		
VAT	-	360
Corporation tax	8,426	14,833
PAYE	8,223	8,393
	<u>16,649</u>	<u>23,586</u>

10. Share capital	2025	2024
	€	€
Description	Number of shares	Value of units
<b>Allotted, called up and fully paid</b>		
Ordinary	100	€1 each
	<u>100</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At	
		31/07/25	01/08/24
Arthur Webb	Ordinary	50	50
Kathleen McNally	Ordinary	50	50
		<u>100</u>	<u>100</u>

11. Income Statement	2025	2024
	€	€
At 1 August 2024	407,450	303,618
Profit for the financial year	58,982	103,832
At 31 July 2025	<u>466,432</u>	<u>407,450</u>

## 12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

13. Directors' remuneration	2025	2024
	€	€
Remuneration	6,500	-
Pension contributions	3,750	-
	<u>10,250</u>	<u>-</u>

**HD Pool Services Limited**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 July 2025

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on  
1/2/26.

