

**Registration number 502272**

**Mc Ardle Catering Limited**

**Abridged accounts**

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

## **Mc Ardle Catering Lintied**

### **Company information**

**Directors** Mr. Owen McArdle  
Mrs. Helen McArdle

**Secretary** Mrs. Helen McArdle

**Company number** 502272

**Registered office** Gortadooey,  
Claregalway,  
Co.Galway.

**Accountants** Halpin & Associates  
Lahinch Road,  
Ennis,  
Co. Clare.

**Bankers** Bank of Ireland,  
Industrial Estate  
Galway.

# Mc Ardle Catering Limited

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(Annexed to 2026 Annual Return)

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**Mc Ardle Catering Limited**

**Directors' report  
for the year ended 31st July 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act

**Directors Secretary and their interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares 31/07/25</b>	<b>Ordinary Shares 31/07/24</b>
Mr. Owen McArdle	50	50
Mrs. Helen McArdle	50	50

The original director's report was signed by Mr Owen Mc Ardle and Mrs Helen Mc Ardle, directors of the company.

**Mr. Owen McArdle**  
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**Director**

**Mrs. Helen McArdle**  
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**Director**

## **Mc Ardle Catering Limited**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 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 and 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 as set out on pages 3 to 5 :

- 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 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 Halpin Accountants & Co, all the company's accounting records and provided all the information necessary for all 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 year ended 31st July 2025.

### **On behalf of the board**

**Mr. Owen McArdle**

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**Director**

**Date : 31 March 2026**

**Mrs. Helen McArdle**

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**Director**

**Date : 31 March 2026**

**Mc Ardle Catering Limited**

**Abridged balance sheet  
as at 31st July**

		<b>2025</b>		<b>2024</b>	
<b>Notes</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Fixed assets</b>					
Tangible assets	2		5,179		5,179
<b>Current assets</b>					
Cash at bank and in hand		(17)		(17)	
		(17)		(17)	
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	(27,571)		(27,571)	
<b>Net current liabilities</b>			(27,588)		(27,588)
<b>Deficiency of assets</b>			(22,409)		(22,409)
<b>Capital and reserves</b>					
Called up share capital	5		100		100
Profit and loss account			(22,509)		(22,509)
<b>Shareholders' funds</b>			(22,409)		(22,409)

We, as Directors of McArdle Catering Limited, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Mr. Owen McArdle**

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**Director**

**Date : 31 March 2026**

**Mrs. Helen McArdle**

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**Director**

**Date : 31 March 2026**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## Mc Ardle Catering Limited

### Notes to the abridged financial statements for the year ended 31st July 2025

#### 1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

##### 1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

##### Functional Currency

The functional currency of the financial statements is the euro.

2. Fixed assets	<b>Tangible fixed assets</b>	
	€	
<b>Cost</b>		
At 1 August 2024		5,179
At 31 July 2025		5,179
		<hr/>
<b>Net book values</b>		
At 31 July 2025		5,179
		<hr/>
At 31 July 2024		5,179
		<hr/> <hr/>
<b>3. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Bank overdraft	17	17
Directors Accounts	27,571	27,571
	<hr/>	<hr/>
	27,588	27,588
	<hr/> <hr/>	<hr/> <hr/>

#### 4. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>31/07/25</b>	<b>01/08/24</b>
Mr Owen Mc Ardle	50	50
Mrs. Helen McArdle	50	50

**Mc Ardle Catering Limited**

**Notes to the abridged financial statements  
for the year ended 31st July 2025**

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<b>5. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
 <b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

**6. Approval of financial statements**

The financial statements were approved by the Board on 31 March 2026 and signed on its behalf by

**Mr. Owen McArdle**

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**Director**

**Mrs. Helen McArdle**

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**Director**