

**Paddy McCarthy Manufacturing Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Paddy McCarthy Manufacturing Limited**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5

**Paddy McCarthy Manufacturing Limited**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Clare McCarthy (Deceased 3 August 2025)  
Donagh McCarthy  
Rachel Pierce (Appointed 3 August 2025)

**Company Secretary**

Donagh McCarthy (Appointed 3 August 2025)  
Clare McCarthy (Deceased 3 August 2025)

**Company Number**

100598

**Registered Office and Business Address**

Slane Road  
Drogheda  
Co Louth  
Ireland

**Accountants**

Connolly Kelly  
18 Park Street  
Dundalk  
Co Louth  
Ireland

**Bankers**

Bank of Ireland  
14 St Lawrence Street  
Drogheda  
Co Louth  
Ireland

**Solicitors**

McKenna McArdle  
1 Roden Place  
Dundalk  
Co Louth  
Ireland

**Paddy McCarthy Manufacturing Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 April 2025

	2025	2024
<b>Net Liabilities</b>	€ _____	€ _____
	-	-
<b>Capital and Reserves</b>	_____ _____	_____ _____
	-	-

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Paddy McCarthy Manufacturing Limited, state that -

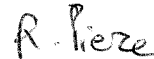
- (a) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 365(2) are satisfied;
- (c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;
- (d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company;
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 23 January 2026 and signed on its behalf by:

Donagh McCarthy  
Director



Rachel Pierce  
Director



**Paddy McCarthy Manufacturing Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**1. General Information**

Paddy McCarthy Manufacturing Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Slane Road, Drogheda, Co Louth, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company number is 100598.

**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.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**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 Statement of Financial Position date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

**Share capital of the company**

**Ordinary share capital**

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

**Exceptional item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**3. Appropriation of Income Statement**

	2025	2024
	€	€
Profit brought forward	-	-
Profit carried forward	-	-
	-	-

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.