

Company Number: 697965

Scottyorna Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Scottyorna Limited

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Scottyorna Limited
DIRECTORS AND OTHER INFORMATION

Directors	John Scott Orna Scott
Company Secretary	Orna Scott
Company Number	697965
Registered Office	C/O Mellett Tyrrell & Co Unit 1 McHale Retail Park Moneen Castlebar Co. Mayo
Business Address	The Bungalow Bar Bridge Street Castlebar, Co. Mayo
Accountants	Mellett Tyrrell & Co Chartered Accountants Unit 1, McHale Retail Park, Moneen, Castlebar, Co. Mayo
Bankers	Bank Of Ireland Ellison Street Castlebar, Co. Mayo

Scottyorna Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

Scottyorna Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>28,070</u>	<u>35,261</u>
Current Assets			
Stocks	6	10,207	12,743
Cash at bank and in hand		<u>381,001</u>	<u>274,694</u>
		<u>391,208</u>	<u>287,437</u>
Creditors: amounts falling due within one year	7	<u>(25,495)</u>	<u>(32,983)</u>
Net Current Assets		<u>365,713</u>	<u>254,454</u>
Total Assets less Current Liabilities		<u><u>393,783</u></u>	<u><u>289,715</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	<u>393,683</u>	<u>289,615</u>
Shareholders' Funds		<u><u>393,783</u></u>	<u><u>289,715</u></u>

We as Directors of Scottyorna 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 micro companies' regime.

Approved by the board on 16 March 2026 and signed on its behalf by:

Orna Scott
Director

John Scott
Director

Scottyorna Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Scottyorna Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 697965. The registered office of the company is C/O Mellett Tyrrell & Co, Unit 1, McHale Retail Park, Moneen, Castlebar, Co. Mayo. 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 financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

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:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

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. Stocks 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 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.

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.

Scottyorna Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Foreign currencies

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	10,036	9,983
Government grants received	(7,883)	(639)
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4.

	2025	2024
	Number	Number
Employees & Directors	4	4
	<u><u> </u></u>	<u><u> </u></u>

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2024	35,307	18,000	53,307
Additions	2,845	-	2,845
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	38,152	18,000	56,152
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	9,046	9,000	18,046
Charge for the financial year	5,536	4,500	10,036
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	14,582	13,500	28,082
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	23,570	4,500	28,070
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 June 2024	26,261	9,000	35,261
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	10,207	12,743
	<u><u> </u></u>	<u><u> </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

Scottyorna Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	4,845	4,977
Taxation	18,911	27,203
Directors' current accounts	1,364	428
Accruals	375	375
	<u>25,495</u>	<u>32,983</u>

8. Income Statement	2025	2024
	€	€
At 1 July 2024	289,615	199,470
Profit for the financial year	104,068	90,145
	<u>393,683</u>	<u>289,615</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 March 2026.