

OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014

CARA HYGIENE PRODUCTS LIMITED

COMPANY NUMBER 206242

FINANCIAL YEAR ENDED 31ST DECEMBER 2025

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be  
to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid  
or to be laid before the relevant general meeting, or presented to the members.

Signature \_\_\_\_\_  
Director  
Name TIERNACH CASSIDY

Signature \_\_\_\_\_  
Secretary  
Name PATRICIA CASSIDY

Statement of director's responsibilities and declaration on unaudited financial statements**General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with 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 Irish Generally Accepted Accounting Practice (Irish GAAP ) giving a true and fair view of the state of the affairs of the company and the profit or loss of the company for each financial year.

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 financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to :

- Select suitable accounting policies and then apply them consistently
- make judgement 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; and
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue 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 and 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 and enable the financial statements to be audited. 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.

ON BEHALF OF THE BOARD

Date 19th March 2026

Director

Tiernach Cassidy

Secretary

Patricia Cassidy







**NOTES TO FINANCIAL STATEMENTS****1 ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows.

**Basis of Accounting**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Association of Chartered Certified Accountants and the Companies Act 2014.

**Cash Flow Statement**

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a Cash Flow Statement.

**Turnover**

Turnover represents net sales to customers and excludes Value Added Tax.

**Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads .

**Depreciation**

Depreciation is calculated in order to write off the cost of the tangible assets over their estimated useful lives which are as follows :

MOTOR	20%
EQUIPMENT	15%
OFFICE EQUIPMENT	15%

**Stocks and Work in Progress**

Stocks are stated at the lower of cost and net realisable value.

Cost is invoice price. Net realisable value is the actual or estimated selling price less all costs to be incurred in marketing , selling and distributions .

Net realisable value comprises the actual or estimated selling price (net of trade but before settlement discount) , less all costs to be incurred in marketing, selling and distribution .

**LEASED ASSETS**

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

**TAXATION**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

**PENSIONS**

Pension benefits are met by payments to a de fined contribution pension fund.

Contributions are charged to the profit and loss in the year in which they fall due.

The assets are held separately from those of the company in an independently administered fund.

**CARA HYGIENE PRODUCTS LIMITED**

Kilbride Marshall Co

**NOTES TO FINANCIAL STATEMENTS**

<b>2. DEBTORS</b>	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Amounts falling due within one year	0	0

**3. STAFF COSTS**

The average number of employees employed by the company (including executive directors ) during the year , analysed by category , was as follows :

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Administration	1	1
General Operatives	1	0
	€	€
Wages and salaries.....	55,291	64,453
Social Welfare costs .....	5,240	6,030
Pension Costs .....	0	0
	<u>60,531</u>	<u>70,483</u>

**4. DIRECTORS REMUNERATION AND TRANSACTIONS**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
	€	€
Salary.....	8,333	10,000
Pension Costs .....	0	0
	<u>8,333</u>	<u>10,000</u>
	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>

**Directors loans**

	€	€
Opening balance	-30,404	-39,404
Repayments to directors	0	
Advances from directors	14,200	9,000
Closing balance	<u>-16,204</u>	<u>-30,404</u>

Maximum amount outstanding to directors during year.

**5. INTEREST PAYABLE**

This interest was in respect of :	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Borrowings wholly repayable within five years.	€	€
Bank loan and overdraft .....	6,480	7,906
Director's Loan.....	0	0

**6. PROFIT/ LOSS BEFORE TAXATION**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Profit before taxation has been arrived at after charging :	€	€
Depreciation.....	0	0

**7. TAXATION**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Based upon the results for the period .....	€	€
	-17	707

**8. CREDITORS ( Amounts falling due within one year )**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
	€	€
Trade Creditors.....	3,563	3,393
Bank.....	0	0
Bank Loan.....	34,540	34,540
VAT.....	1,386	4,119
PAYE.....	0	1,901
Corporation Tax... ..	-17	707
Director Loan .....	-16,204	-30,404
	<u>23,268</u>	<u>14,256</u>

**CREDITORS ( Amounts falling due after more than one year. )**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Bank Loan.....	133,923	161,991

**NOTES TO FINANCIAL STATEMENTS**

**9. DIRECTORS & SECRETARIES INTERESTS**

	Authorised	Issued
Ordinary Shares of €1.27 each.....	100,000	5,000

**10. FIXED ASSETS**

	OFFICE EQUIP	PROPERTY	EQUIPMENT	TOTAL
At 1.1.2025	4,724	626,179	0	630,903
DISPOSALS				0
ADDITIONS	0			0
	4,724	626,179	0	630,903
<b>DEPRECIATION</b>				0
At 1.1.2025	4,724	0	0	4,724
On Disposals				0
Charge for the year	0			0
	4,724	0	0	4,724
<b>BOOK VALUE</b>				
At 1.1.2025	0	626,179	0	626,179
At 31.12.2025	0	626,179	0	626,179

The following assets were held under finance lease

**BOOK VALUE**

At 31.12.2025	0	0	0
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**11. RESERVES PROFIT/LOSS**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Opening Profit & Loss/Reserves	397,985	383,698
Profit /Loss for year	16,333	14,287
Closing Shareholder Funds	414,318	397,985

**12. CAPITAL COMMITMENTS**

There were no capital commitments at the year end

**13. PENSION INFORMATION**

	<u>Y/e 31.12.2025</u>	<u>Y/e 31.12.2024</u>
Contributions to Pension Scheme	0	0

The company operates an externally funded defined contribution scheme that covers substantially all the employees of the company. The assets of the scheme are vested in independent trustees for the sole benefit of these employees.

**14. POST BALANCE SHEET EVENTS**

The main trading activity of the company has ceased and the company now has Rental Income.

**15. SECURITY**

The Bank hold as security the personal guarantee of the beneficial shareholders.

**16. APPROVAL OF FINANCIAL STATEMENTS**

The directors approved the financial statements on the 19th March 2026