
MARSHIM LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

MARSHIM LIMITED

COMPANY INFORMATION

Directors	Clíodhna Caffrey James Caffrey
Company secretary	James Caffrey
Registered number	583316
Registered office	Railway Yard Oldcastle Co. Meath
Accountants	Woods and Partners Limited Chartered Accountants Woods House Cannon Street Kells Co. Meath
Bankers	Permanent TSB Kennedy Road Navan Co Meath

MARSHIM LIMITED

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MARSHIM LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF MARSHIM LIMITED
FOR THE YEAR ENDED 31 MAY 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Marshim Limited for the year ended 31 May 2025 which comprise the Statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Marshim Limited, as a body, in accordance with the terms of our engagement letter dated 15 October 2020. Our work has been undertaken solely so that we might compile the financial statements of Marshim Limited that we have been engaged to compile, report to the company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of directors of Marshim Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Marshim Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of financial position as at 31 May 2025 your duty to ensure that Marshim Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Marshim Limited. You consider that Marshim Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Marshim Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Woods and Partners Limited

Chartered Accountants
Woods House
Cannon Street
Kells
Co. Meath
19 February 2026

MARSHIM LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2025**

	2025 €	2024 €
Fixed assets	283,465	358,145
Current assets	383,060	-
Creditors: amounts falling due within one year	(391,788)	(379,253)
Net current liabilities	(8,728)	(379,253)
Total assets less current liabilities	274,737	(21,108)
Net assets/(liabilities)	274,737	(21,108)
Capital and reserves	274,737	(21,108)
Appropriation of Profit and loss account		
	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(21,208)	(4,140)
Other movement in the profit and loss account	295,845	(17,068)
	274,637	(21,208)

MARSHIM LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 MAY 2025**

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Marshim 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 members 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 state 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 to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(f) the company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Clíodhna Caffrey
Director

James Caffrey
Director

Date: 19 February 2026

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

1. General information

These financial statements comprising the Statement of financial position and the related notes constitute the individual abridged financial statements of Marshim Limited for the financial year ended 31 May 2025.

Marshim Limited is a private company limited by shares incorporated in the Republic of Ireland under company number 583316. The registered office is Railway Yard, Oldcastle, Co. Meath which is also the principal place of business of the company.

The financial statements are presented in Euros (€) which is the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Going concern

At the time of approving the financial statements, the Directors are confident that there is no uncertainty around the ability of the company to continue as a going concern. Therefore, the Directors deems it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Investment property

Investment property is measured at cost less accumulated impairment.

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

3. Related party transactions

Included in other loans is an amount of €269,840 (2022: €269,840) owing to Mr. James Caffrey, the beneficial owner of the company.

4. Post balance sheet events

There have been no significant events affecting the company since the reporting date.

5. Controlling party

James Caffrey, a director of the company, is considered to be the ultimate controlling party as he holds 100% of the ordinary issued shared capital.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 19 February 2026