

**CAHIR POST OFFICE LIMITED**  
**ABRIDGED ACCOUNTS FOR THE**  
**YEAR ENDED 30TH JUNE 2025**

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**CAHIR POST OFFICE LIMITED**

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**CAHIR POST OFFICE LIMITED**

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**ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF CAHIR POST OFFICE LIMITED**

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In accordance with the instructions given to us we have compiled without carrying out an audit the financial statements set out on pages 4 to 11 of Cahir Post Office Limited for the year ended 30th June 2025 from the accounting records and from information and explanations supplied to us. Those statements comprise of the Profit and Loss, the Balance Sheet and related notes.

The report is made to the company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has being undertaken so that we might compile the financial statements that we have being 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 them in the report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Company, the Company's Board of Directors as a body, for our work or for this report.

**Respective Responsibilities Of Directors & Accountants**

As described on page 4 the company's directors are responsible for maintaining adequate accounting records and for preparing the financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30th June 2025 and its profit for the year then ended and have being properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the audit exemption form statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Cahir Post Office Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope Of Work**

We compiled the financial statements in accordance with the guidance contained in M14 Compiling and Reporting on Financial Statements not Subject to Audit from the accounting records, information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**WAYNE FITZGERALD,**  
**For and on behalf of:**  
**FITZGERALD & ASSOCIATES**  
**WELLINGTON PLACE,**  
**WELLINGTON STREET,**  
**CLONMEL,**  
**CO.TIPPERARY.**

**DATE: 27TH JANUARY 2026.**

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## CAHIR POST OFFICE LIMITED

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### STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

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#### General Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

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 Generally Accepted Accounting Practice in Ireland giving a true and fair view of the state of 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 its profit or loss 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 and apply them consistently;  
Make judgements and accounting estimates that are reasonable and prudent;

State whether the financial statements have being 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 a going concern basis unless it is inappropriate to presume that the company will continue as a going concern.


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 reports 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 4 to 11:

- 1 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- 2 The directors confirm that they have made available to Fitzgerald & Associates, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 3 The directors confirm that to the best of their knowledge and belief, accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board:

  
HENRY REIDY  
DIRECTOR

  
JOANNE REIDY  
DIRECTOR

DATED:- 27TH JANUARY 2026

**CAHIR POST OFFICE LIMITED**

**BALANCE SHEET AS AT 30TH JUNE**

	NOTES	2025		2024	
		€	€	€	€
<b>FIXED ASSETS</b>					
Tangible Assets	8		-		-
<b>CURRENT ASSETS</b>					
Debtors & Prepayments	11	-	-	-	-
Cash At Bank & On Hand		14		14	
		14		14	
<b>CREDITORS: (AMOUNTS FALLING DUE WITHIN ONE YEAR)</b>	12	(35,890)		(35,890)	
<b>NET CURRENT ASSETS</b>			(35,876)		(35,876)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(35,876)		(35,876)
<b>CREDITORS: (AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR)</b>	13		-		-
<b>NET ASSETS</b>			(35,876)		(35,876)
<b>CAPITAL AND RESERVES</b>					
Called Up Share Capital	6		100		100
Profit & Loss Account			(35,976)		(35,976)
<b>TOTAL SHAREHOLDERS FUNDS:- ALL EQUITY</b>			(35,876)		(35,876)

We as directors of Cahir Post Office 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 complied with,

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

(d) we acknowledge the obligations under the Companies Act 2014 to keep adequate accounting records, 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 and loss for such a year and otherwise comply with the provisions of the Companies Act 2014, and

(e) the company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of the exemption as a small company and the abridged financial statements have being properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements were approved by the board on the 27 January 2026 and signed on its behalf by:

  
HENRY REIDY  
DIRECTOR

  
JOANNE REIDY  
DIRECTOR

The notes on pages 6 to 11 form part of these financial statements.

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**CAHIR POST OFFICE LIMITED**

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**STATEMENT OF ACCOUNTING POLICIES**

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**(A) ACCOUNTING CONVENTION**

The accounts are prepared under the historical cost convention and comply with the Financial Reporting Standards of the Accounting Standards Board, as promulgated by the Institute of Certified Public accountants in Ireland. The currency used is the Euro, denoted by the symbol €.

**(B) TURNOVER**

Turnover represents the value of goods and services, exclusive of value added tax.

**(C) CASH FLOW STATEMENTS**

The company meets the criteria for a small company set by the companies (Amendment) Act, 1986 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

**(D) TAXATION**

The charge to taxation is based on the profit for the year.

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**CAHIR POST OFFICE LIMITED**

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**NOTES TO THE ACCOUNTS**

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**1 TURNOVER**

All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows :

	<b>2025</b>	<b>2024</b>
	€	€
Fees	-	-

**2 DIRECTORS, EMPLOYEES AND REMUNERATION**

The average number of employees during the year was :-

	<b>2025</b>	<b>2024</b>
Full Time	3	3
Part Time	3	3
	6	6

These numbers include executive directors.

The aggregate payroll costs of these employees were as follows:-

	<b>2025</b>	<b>2024</b>
	€	€
Employers' P.R.S.I Contributions	-	-

**DIRECTORS' REMUNERATION AND TRANSACTIONS**

	<b>2025</b>	<b>2024</b>
	€	€
Directors' Salaries	-	-

**3 INTEREST PAYABLE AND SIMILAR CHARGES**

	<b>2025</b>	<b>2024</b>
	€	€
Bank Loans, Overdraft And Other Loans Repayable Within Five Years	-	-
Bank Interest & Charges	-	-

**4 PROFIT ON ORDINARY ACTIVITIES  
BEFORE TAXATION**

	<b>2025</b>	<b>2024</b>
	€	€
Profit Before Taxation Has Been Arrived At After Charging:-		
Directors' Salaries	-	-
Accountancy Fees	-	-

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**CAHIR POST OFFICE LIMITED**

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**NOTES TO THE ACCOUNTS**

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<b>5 TAXATION</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Opening Balance As At 1st July	130	130
Corporation Tax Provision	-	-
Corporation Tax Paid	-	-
Corporation Tax Refund	-	-
Closing Balance As At 30th June	<u>130</u>	<u>130</u>

The corporation tax charge for the year was 12.50%.

<b>6 CALLED UP SHARE CAPITAL</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>AUTHORISED</b>		
100,000 Ordinary Shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>ALLOTTED, ISSUED AND FULLY PAID</b>		
100 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>

<b>7 DIRECTORS' LOAN ACCOUNTS</b>	<b>HENRY REIDY</b>	<b>JOANNE REIDY</b>	<b>TOTAL</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Closing Balance As At 30th June	<u>35,760</u>	<u>-</u>	<u>35,760</u>

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**CAHIR POST OFFICE LIMITED**

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**NOTES TO THE ACCOUNTS**

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**8 FIXED ASSETS**

	<b>EQUIPMENT</b>	<b>TOTAL</b>
	<b>€</b>	<b>€</b>
<b>COST</b>		
As At 1st July 2024	-	-
Additions	-	-
Disposals	-	-
As At 30th June 2025	<u>-</u>	<u>-</u>
<b>DEPRECIATION</b>		
As At 1st July 2024	-	-
On Disposals	-	-
Charge For The Year	-	-
As At 30th June 2025	<u>-</u>	<u>-</u>
<b>NET BOOK AMOUNT</b>		
As At 1st July 2024	<u>-</u>	<u>-</u>
As At 30th June 2025	<u>-</u>	<u>-</u>

**9 INVESTMENT IN LEASED ASSETS**

There are no assets included in the schedule of fixed assets set out in note 8 that are held under finance leases.

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Gross Amounts	-	-
Accumulated Depreciation	<u>-</u>	<u>-</u>
Depreciation For The Year	<u>-</u>	<u>-</u>

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**CAHIR POST OFFICE LIMITED**

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**NOTES TO THE ACCOUNTS**

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<b>10 STOCKS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Stock	-	-
	<u>-</u>	<u>-</u>

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts.

<b>11 DEBTORS &amp; PREPAYMENTS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
	-	-
	<u>-</u>	<u>-</u>

<b>12 CREDITORS (Amount falling due within one year)</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation Tax	130	130
Directors' Loan Accounts	35,760	35,760
	<u>35,890</u>	<u>35,890</u>

<b>13 CREDITORS (Amount falling due after one year)</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Long Term Bank Loans	-	-
	<u>-</u>	<u>-</u>

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**CAHIR POST OFFICE LIMITED**

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**NOTES TO THE ACCOUNTS**

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**14 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS**

	2025	2024
	€	€
Profit For The Year	-	-
Opening Shareholders Funds	(35,876)	(35,876)
	<u>(35,876)</u>	<u>(35,876)</u>
<b>REPRESENTED BY:-</b>		
Equity Interests	<u>(35,876)</u>	<u>(35,876)</u>

**15 DIRECTORS' INTERESTS**

The directors interests in the company at the beginning and end of the year were as follows:

	<b>HENRY REIDY</b>	<b>JOANNE REIDY</b>	<b>TOTAL</b>
	<b>ORDINARY SHARES</b>		
At The Beginning Of The Year	<u>100</u>	<u>-</u>	<u>100</u>
At The End Of The Year	<u>100</u>	<u>-</u>	<u>100</u>

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**CAHIR POST OFFICE LIMITED**

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**NOTES TO THE ACCOUNTS**

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**16 BANK LOANS AND OVERDRAFTS**

The bank loans and overdrafts included in note 12 & 13 above comprise:-

	<b>WITHIN 1 YEAR €</b>	<b>BETWEEN 1 &amp; 2 YEARS €</b>	<b>BETWEEN 2 &amp; 5 YEARS €</b>	<b>AFTER 5 YEARS €</b>	<b>TOTAL €</b>
<b><u>Repayable Other Than By Instalments</u></b>					
Bank Overdraft	-	-	-	-	-
<b><u>Repayable By Instalments</u></b>					
Obligations Under H.P	-	-	-	-	-
Obligations Under Lease	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**17 CASHFLOW STATEMENTS**

The company meets the size criteria for a small company as set out by the Companies Act 2014 and therefore, in accordance with FRS 1, it has not prepared a cashflow statement.

**18 APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by the directors on the 27th January 2026.