Registered number
131826

Sean Mc Manus Manufacturing Limited

Report and Accounts

30 June 2025

Sean Mc Manus Manufacturing Limited
Report and accounts
Contents

Sean Mc Manus Manufacturing Limited
Company Information

Directors
Mr Shane McManus
Mrs Brigid McManus

Secretary
Mr Shane McManus

Accountants
BMC Accountants Ltd
Commercial House
15 Merchants Quay
Newry
Down
BT35 6AH

Bankers

Bank of Ireland	Allied Irish Bank
Laurence Street	Dyer Street
Drogheda	Drogheda
Co. Louth	Co. Louth
Ireland	Ireland

Registered office
Portway Business Park
Coe's Road
Dundalk
Co. Louth
Ireland

Registered number
131826

Sean Mc Manus Manufacturing Limited
Profit and Loss Account
for the year ended 30 June 2025

	2025 €	2024 €
Administrative expenses	(1,233)	(1,015)
Operating loss	(1,233)	(1,015)
Loss before taxation	(1,233)	(1,015)
Tax on loss	-	-
Loss for the financial year	(1,233)	(1,015)

Sean Mc Manus Manufacturing Limited
Registered number: 131826
Balance Sheet
as at 30 June 2025

	Notes		2025		2024
			€		€
Current assets					
Debtors	4	210,979		210,979	
Cash at bank and in hand		305,920		309,670	
		516,899		520,649	
Creditors: amounts falling due within one year	5	(1,547)		(4,064)	
Net current assets			515,352		516,585
Net assets			515,352		516,585
Capital and reserves					
Called up share capital			99,040		99,040
Revaluation reserve	6		52,059		52,059
Profit and loss account			364,253		365,486
Shareholders' funds			515,352		516,585

We, as Directors of Sean Mc Manus Manufacturing 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 s.358 are satisfied,
(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

Mr Shane McManus
Director
Approved by the board on 10 March 2026

Mrs Brigid McManus

Sean Mc Manus Manufacturing Limited
Statement of Changes in Equity
for the year ended 30 June 2025

	Share capital	Re-valuation reserve	Profit and loss account	Total
	€	€	€	€
At 1 July 2023	99,040	52,059	366,501	517,600
Loss for the financial year			(1,015)	(1,015)
At 30 June 2024	99,040	52,059	365,486	516,585
At 1 July 2024	99,040	52,059	365,486	516,585
Loss for the financial year			(1,233)	(1,233)
At 30 June 2025	99,040	52,059	364,253	515,352

Sean Mc Manus Manufacturing Limited
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	15% straight line
Motor vehicles	25% straight line

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	0	0

3 Tangible fixed assets

	Plant and machinery etc €	Motor vehicles €	Total €
Cost			
At 1 July 2024	34,439	54,763	89,202
At 30 June 2025	34,439	54,763	89,202
Depreciation			
At 1 July 2024	34,439	54,763	89,202
At 30 June 2025	34,439	54,763	89,202
Net book value			
At 30 June 2025	-	-	-

4 Debtors

	2025 €	2024 €
Other taxes and social security costs	-	-
Other debtors	210,979	210,979
	210,979	210,979

5 Creditors: amounts falling due within one year

	2025 €	2024 €
Other creditors	1,547	4,064

6 Capital redemption reserve

	2025 €	2024 €
At 1 July 2024	52,059	52,059
At 30 June 2025	52,059	52,059

7 Other information

Sean Mc Manus Manufacturing Limited is a private company limited by shares and incorporated in Ireland. Its registered office is:
Portway Business Park
Coe's Road
Dundalk
Co. Louth
Ireland

Sean Mc Manus Manufacturing Limited
Detailed profit and loss account
for the year ended 30 June 2025
This schedule does not form part of the statutory accounts

	2025 €	2024 €
Administrative expenses	(1,233)	(1,015)
Operating loss	(1,233)	(1,015)
Loss before tax	(1,233)	(1,015)

Sean Mc Manus Manufacturing Limited
Detailed profit and loss account
for the year ended 30 June 2025
This schedule does not form part of the statutory accounts

	2025	2024
	€	€
Administrative expenses		
General administrative expenses:		
Bank charges	60	15
	60	15
Legal and professional costs:		
Audit fees	923	750
Accountancy fees	250	250
	1,173	1,000
	1,233	1,015