

Company Number: 787120

McManamon & Sons Oysters Limited

Abridged Unaudited Financial Statements

for the financial period from 24 April 2025 (date of incorporation) to 30 June 2025

McManamon & Sons Oysters Limited
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McManamon & Sons Oysters Limited

DIRECTOR AND OTHER INFORMATION

Director Mr Padraig McManamon (Appointed 24 April 2025)

Company Secretary Rebecca Fitzsimons (Appointed 24 April 2025)

Company Number 787120

Registered Office and Business Address 13 The Barn
Coach Road Meadows
Clane
Kildare
W91T6CA
Ireland

Accountants Costello Mulchrone Limited
Chartered Accountants
Unit 22/23
Cois Chlair
Claregalway
Galway

McManamon & Sons Oysters Limited

BALANCE SHEET

as at 30 June 2025

	Jun 25
	€
Current assets	100
Net Current Assets	100
Total Assets less Current Liabilities	100
Net Assets	100
Capital and Reserves	100

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of McManamon & Sons Oysters 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) I 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 period 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 (as a micro company). 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 Director and authorised for issue on 28/1/2026 :



Mr Padraig McManamon
Director

McManamon & Sons Oysters Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 April 2025 (date of incorporation) to 30 June 2025

1. General Information

McManamon & Sons Oysters Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 787120. The registered office of the company is 13 The Barn, Coach Road Meadows, Clane, Kildare, W91T6CA, Ireland which is also the principal place of business of the company. 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 financial statements.

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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Profit and Loss Account

Jun 25

€

Profit brought forward

-

Retained profit carried forward

-

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 28/1/2026