

Company Number: 422949

Anne Marie McAuliffe Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Anne Marie McAuliffe Ltd
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Anne Marie McAuliffe Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Anne Marie O'Keeffe Garry O'Keeffe
Company Secretary	Anne Marie O'Keeffe
Company Number	422949
Registered Office and Business Address	93 Main Street Castleisland Co Kerry
Accountants	PSC Accountants & Advisors 2nd Floor Riverside House Fels Point Dan Spring Road Tralee Co Kerry
Bankers	Bank of Ireland Castleisland Co Kerry

Anne Marie McAuliffe Ltd
BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Current assets	126,505	110,532
Prepayments and accrued income	454	454
Creditors: amounts falling due within one year	(42,599)	(40,318)
Net Current Assets	84,360	70,668
Total Assets less Current Liabilities	84,360	70,668
Accruals and deferred income	(4,060)	(3,875)
Net Assets	80,300	66,793
Capital and Reserves	80,300	66,793

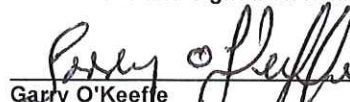
The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Anne Marie McAuliffe Ltd, 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) 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 financial year 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 Directors and authorised for issue on 11 March 2026 and signed on its behalf by:


 Anne Marie O'Keefe
 Director


 Garry O'Keefe
 Director

Anne Marie McAuliffe Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Anne Marie McAuliffe Ltd for the financial year ended 30 June 2025.

Anne Marie McAuliffe Ltd is a company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in Ireland. (CRO number 422949). The registered office of the company is 93 Main Street, Castleisland, Co Kerry which is also the principal place of business of the company.

Currency

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

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Tangible assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

Depreciation

The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight Line
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Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Stocks

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

Employee benefits

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Anne Marie McAuliffe Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Government grants

Revenue grants are credited to the Profit and Loss Account when received.

Financial Instruments**Ordinary Share Capital**

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

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Other financial liabilities

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

3. Financial commitments and guarantees

The company had no guarantees and financial commitments as at 30 June 2025.

4. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward	66,693	60,915
Profit for the financial year	13,507	5,778
Profit carried forward	80,200	66,693

5. Contingent liabilities

There were no contingent liabilities at the 30 June 2025.

Anne Marie McAuliffe Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Directors Loans

During the accounts period the directors did not receive any loans, quasi- loans, credit transactions or guarantees from the company.

7. Creditors

Security given in respect of creditors:

Bank of Ireland hold as security a letter of guarantee in the amount of €110,000 from the directors.