

CRANN DARRACH LIMITED
Abridged Unaudited Financial Statements
for the financial period from 13 February 2024 to 30 June 2025

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CRANN DARRACH LIMITED

COMPANY INFORMATION

for the financial period from 13 February 2024 to 30 June 2025

DIRECTORS

Andrea Cullen
Garron Mosley

SECRETARY

Garron Mosley

REGISTERED OFFICE

41 Mulcaire Manor
Newport
Tipperary
Ireland

COMPANY NUMBER

757571

CHARTERED ACCOUNTANTS

Fitzgerald Power
6 Greyfriars
Waterford
X91 K2WV
Ireland

CRANN DARRACH LIMITED

BALANCE SHEET

As at 30 June 2025

	30.06.2025
	€
Fixed assets	41,678
Current assets	4,163
Creditors: amounts falling due within one year	(52,600)
Net current liabilities	(48,437)
Total assets less current liabilities	(6,759)
Accruals and deferred income	(2,500)
Net liabilities	(9,259)
Capital and reserves	(9,259)

We, as directors of Crann Darrach Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of Crann Darrach Limited (registered number: 757571) were approved and authorised for issue by the Board of Directors on 07 April 2026 and were signed on its behalf by:

Garron Mosley
Director

CRANN DARRACH LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial period from 13 February 2024 to 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period, unless otherwise stated.

General information and basis of accounting

Crann Darrach Limited (registered number 757571) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 41 Mulcaire Manor, Newport, Tipperary, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Crann Darrach Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors note that the business has net liabilities of €9,259. The Company is supported through loans from the directors. The directors have confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the directors will continue to support the Company. Given the current position, the directors believe that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Plant and machinery	8 years straight line
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Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

CRANN DARRACH LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 13 February 2024 to 30 June 2025

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

2. Appropriation of profit and loss

	Called-up share capital	Profit and loss account
	€	€
At 13 February 2024	-	-
Loss for the financial period	-	(10,259)
Total comprehensive loss	-	(10,259)
Issue of share capital	1,000	-
At 30 June 2025	1,000	(10,259)